

T 22.35/8:2000

Individual Income Tax Returns 2



# INDIVIDUAL INCOME TAX RETURNS 2000

▲ RETURNS FILED \$ TAX COMPUTATIONS \$

SALARIES & WAGES \$ TAXABLE INCOME ▼

EXEMPTIONS \$ STANDARD DEDUCTIONS

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\$ EARNED INCOME CREDIT ▲ DIVIDENDS

STATISTICS OF INCOME DIVISION



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Department  
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Treasury  
Internal  
Revenue  
Service

# Individual Income Tax Returns 2000

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This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and tax payments. Classifications are by tax status, size of adjusted gross income, marital status, and type of tax computation.

Additional unpublished information from individual income tax returns is available on a reimbursable basis. The Statistics of Income Division also makes the results of its studies available on the Internet. You can sample our products by contacting our Internet site at <http://www.irs.gov/taxstats>.

The Statistics of Income Division's Statistical Information Services (SIS) staff provides data, statistical analysis, and information in response to requests from customers. In addition, the SIS staff provides data referral services, acts as liaison between requesters and IRS analysts on technical questions, and arranges for sales and transmittals of publications and published tables. The SIS staff can be reached by telephone on (202) 874-0410, or by fax on (202) 874-0922.

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# Section 1

# Introduction and Changes in Law

## Introduction

This report contains complete individual income tax data for Tax Year 2000. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of over 129 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2000.

Table A on the following pages presents selected income and tax items for Tax Years 1996, 1997, 1998, 1999, and 2000 as they appear on the forms and provides the percentage change for each item between 1999 and 2000. When comparing income and tax items from different years, it is important to consider any changes in the tax law which may have affected the data. These tax law changes are explained below. To assist inter-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 2000, the number of individual tax returns filed increased by over 2.0 million, or

1.8 percent. Adjusted gross income (AGI) grew \$509.9 billion, or 8.7 percent from 1999 to 2000, compared to the 8.1 percent growth recorded from 1998 to 1999. Total tax liability increased 11.5 percent to over \$1 trillion. Several components of AGI showed sizable increases for 2000: taxable social security benefits increased 19.8 percent; taxable IRA distributions increased 13.6 percent; and alimony received and taxable interest received each increased 13.5 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 2000, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms appear in Section 5 and Section 6 contains a subject index.

**Table A--Selected Income and Tax Items for Selected Years, 1996-2000, in Current and Constant 1990 Dollars<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Current dollars					Percent change, 1999 to 2000
	1996	1997	1998	1999	2000	
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All returns*</b> .....	<b>120,351,208</b>	<b>122,421,991</b>	<b>124,770,662</b>	<b>127,075,145</b>	<b>129,373,500</b>	<b>1.8</b>
Form 1040 returns	66,264,999	68,781,991	71,162,837	74,165,814	78,846,102	6.3
Electronically filed returns	4,905,975	6,972,994	9,450,121	13,173,514	16,018,213	21.6
Form 1040A returns	24,579,173	24,780,076	25,987,822	26,961,302	28,826,589	6.9
Electronically filed returns	7,083,225	8,475,296	10,285,487	12,462,963	13,889,642	11.4
Form 1040EZ returns	21,196,154	21,154,656	20,830,173	20,752,420	21,700,809	4.6
Electronically filed returns	6,964,704	8,839,265	9,150,964	9,858,843	10,170,740	3.2
Form 1040PC returns	8,310,882	7,705,268	6,789,831	5,195,609	NA	NA
Salaries & wages						
Number of returns	102,748,874	104,404,985	106,535,263	108,183,782	110,168,714	1.8
Amount	3,376,871,545	3,613,918,456	3,879,762,259	4,132,473,459	4,456,167,438	7.8
Taxable interest received						
Number of returns	67,159,338	67,300,571	67,231,792	67,218,877	68,046,458	1.2
Amount	165,672,564	171,700,242	178,333,632	175,675,236	199,321,670	13.5
Tax-exempt interest						
Number of returns	5,000,839	4,925,914	4,778,374	4,801,877	4,658,345	-3.0
Amount	48,216,666	49,016,921	50,223,365	52,513,007	53,951,877	2.7
Dividends in AGI						
Number of returns	27,709,581	29,507,639	30,423,274	32,226,492	34,140,604	5.9
Amount	104,254,986	120,493,432	118,479,991	132,465,522	146,987,679	11.0
State income tax refund						
Number of returns	18,352,565	19,218,388	19,544,265	20,811,334	20,921,057	0.5
Amount	12,751,223	14,094,351	14,707,844	17,976,204	18,309,835	1.9
Alimony received						
Number of returns	415,593	413,109	437,410	418,989	442,335	5.6
Amount	4,592,121	4,965,883	5,118,123	5,455,497	6,192,307	13.5
Business or profession net income, less loss						
Number of returns	16,735,827	16,937,575	17,104,786	17,312,125	17,600,010	1.7
Amount	176,903,956	186,741,216	202,400,115	208,414,067	213,865,353	2.6
Net capital gain in AGI less loss						
Number of returns	16,636,286	24,240,112	25,690,397	21,493,841	22,875,460	6.4
Amount	245,960,751	356,083,267	446,083,839	530,795,936	614,739,612	15.8
Capital gain distributions reported on Form 1040						
Number of returns	5,428,435	N/A	N/A	6,206,662	6,645,305	7.1
Amount	5,856,183	N/A	N/A	11,962,180	15,802,819	32.1
Sales of property other than capital assets, net gain less loss						
Number of returns	1,822,036	1,744,602	1,719,937	1,732,925	1,700,051	-1.9
Amount	-2,284,494	-1,460,402	-1,575,698	-1,712,291	-919,134	46.3
Total IRA distributions						
Number of returns	6,456,820	6,761,089	8,530,379	8,751,378	9,381,311	7.2
Amount	70,006,464	79,009,673	133,357,445	125,316,324	138,323,846	10.4
Taxable IRA distributions in AGI						
Number of returns	5,831,146	6,214,044	7,774,091	8,129,376	8,732,291	7.4
Amount	45,538,743	55,182,520	74,094,367	87,140,912	98,966,627	13.6
Total pensions & annuities						
Number of returns	20,675,450	20,948,184	22,211,348	23,180,716	23,793,404	2.6
Amount	344,907,107	382,935,981	441,521,385	508,236,875	552,009,667	8.6
Taxable pensions & annuities in AGI						
Number of returns	19,272,307	19,496,575	20,473,407	21,343,646	21,765,211	2.0
Amount	238,786,811	259,711,251	280,650,198	304,310,714	325,827,702	7.1
Rents, royalties, partnerships, estates, trusts, etc						
Number of returns	14,371,185	14,480,636	14,647,697	14,536,311	14,332,632	-1.4
Amount	175,060,227	198,823,191	219,258,921	246,591,401	252,085,403	2.2
Farm net income less loss						
Number of returns	2,188,025	2,160,954	2,091,845	2,046,308	2,061,784	0.8
Amount	-7,111,985	-6,847,443	-7,933,776	-6,242,916	-9,034,178	-44.7
Unemployment compensation in AGI						
Number of returns	7,995,015	7,124,100	7,082,562	6,775,723	6,478,292	-4.4
Amount	19,326,824	17,230,102	16,814,669	17,530,779	16,913,305	-3.5
Social security benefits (received)						
Number of returns	10,961,473	11,351,510	12,136,792	12,487,903	13,627,723	9.1
Amount	130,679,153	139,958,629	154,953,370	163,232,494	186,586,863	14.3
Taxable social security benefits in AGI						
Number of returns	7,365,955	8,307,938	8,941,171	9,459,189	10,608,572	12.2
Amount	53,203,171	61,557,689	68,702,700	75,078,976	89,964,021	19.8
Foreign earned income exclusion <sup>2</sup>						
Number of returns	279,004	297,534	308,284	314,486	358,391	14.0
Amount	11,982,578	13,170,179	13,455,924	14,136,544	15,239,672	7.8
Net operating loss <sup>2</sup>						
Number of returns	503,913	568,443	539,802	578,583	527,417	-8.8
Amount	49,749,182	51,343,546	48,297,886	49,634,620	48,096,275	-3.1
Other income, net gain less loss <sup>2</sup>						
Number of returns	4,698,360	4,737,237	5,088,222	5,160,532	5,815,404	12.7
Amount	16,741,080	19,085,136	21,554,040	22,879,779	25,370,158	10.9
Total income, net gain less loss						
Number of returns	120,289,122	122,332,599	124,652,387	126,840,986	129,148,570	1.8
Amount	4,578,621,425	5,016,904,666	5,467,503,555	5,912,166,710	6,423,986,106	8.7

Footnotes at end of table



**Table A--Selected Income and Tax Items for Selected Years, 1996-2000, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Current dollars					Percent change, 1999 to 2000
	1996	1997	1998	1999	2000	
	(1)	(2)	(3)	(4)	(5)	(6)
Total taxpayer IRA adjustment						
Number of returns	4,374,281	4,068,958	3,868,017	3,687,149	3,505,032	-4.9
Amount	8,627,534	8,662,694	8,188,452	7,883,438	7,477,074	-5.2
Student loan interest deduction						
Number of returns	N/A	N/A	3,763,742	4,136,505	4,477,986	8.3
Amount	N/A	N/A	1,730,768	2,254,531	2,639,472	17.1
Medical savings account deduction						
Number of returns	N/A	16,912	42,235	50,393	65,415	29.8
Amount	N/A	22,454	62,071	81,977	120,330	46.8
Moving expenses						
Number of returns	830,721	780,813	809,246	986,313	956,586	-3.0
Amount	1,681,562	1,847,578	1,684,183	2,230,965	2,137,803	-4.2
One-half of self-employment tax						
Number of returns	13,204,164	13,513,228	13,756,483	14,029,609	14,300,140	1.9
Amount	14,044,148	14,868,362	15,960,341	16,689,650	17,392,967	4.2
Self-employed health insurance						
Number of returns	3,147,032	3,284,842	3,380,867	3,491,539	3,564,624	2.1
Amount	2,785,382	3,869,842	4,693,286	6,755,071	7,569,198	12.1
Keogh retirement plan						
Number of returns	1,079,413	1,189,981	1,177,487	1,264,007	1,287,706	1.9
Amount	8,979,382	10,237,623	11,039,683	11,928,242	12,475,396	4.6
Penalty on early withdrawal of savings						
Number of returns	708,631	918,302	828,922	805,367	863,436	7.2
Amount	167,528	234,237	217,913	236,115	286,507	21.3
Alimony paid adjustment						
Number of returns	597,157	623,646	590,898	610,609	656,724	7.6
Amount	5,668,169	6,311,455	6,877,808	7,247,919	7,460,164	2.9
Foreign housing deductions						
Number of returns	4,055	654	1,543	5,782	4,411	-23.7
Amount	75,059	16,361	38,994	77,574	42,400	-45.3
Other adjustments						
Number of returns	120,561	118,629	164,646	198,438	170,106	-14.3
Amount	618,170	884,074	1,037,209	1,313,318	1,008,208	-23.2
Total statutory adjustments						
Number of returns	18,424,901	18,785,760	21,998,366	22,659,973	23,197,425	2.4
Amount	42,646,933	46,954,680	51,530,709	56,698,800	58,609,518	3.4
Adjusted gross income or loss (AGI)						
Amount	4,535,974,492	4,969,949,986	5,415,972,847	5,855,467,909	6,365,376,648	8.7
Total itemized deductions						
Number of returns	35,414,589	36,624,595	38,186,186	40,244,305	42,534,320	5.7
Amount	572,541,293	620,810,172	676,460,336	741,376,847	822,360,510	10.9
Total standard deduction						
Number of returns	83,996,917	84,844,302	85,576,463	85,755,366	85,670,504	-0.1
Amount	426,102,973	441,695,925	459,457,374	463,960,491	470,820,881	1.5
Basic standard deduction						
Number of returns	83,996,917	84,844,302	85,576,463	85,755,366	85,670,504	-0.1
Amount	412,808,983	428,362,726	445,400,450	449,696,182	456,084,883	1.4
Additional standard deduction						
Number of returns	11,042,761	11,136,379	11,081,634	11,200,024	11,330,554	1.2
Amount	13,293,990	13,333,199	14,056,924	14,264,309	14,735,998	3.3
AGI less deductions						
Number of returns	107,919,330	110,720,898	111,924,583	113,863,898	116,391,403	2.2
Amount	3,615,875,867	3,984,130,897	4,357,840,879	4,730,367,366	5,157,822,794	9.0
Number of exemptions	238,626,393	241,279,259	245,592,958	248,657,119	252,332,427	1.5
Exemption amount	598,860,677	627,825,050	650,347,285	669,241,317	690,109,474	3.1
Taxable income						
Number of returns	96,576,755	99,314,519	100,801,271	102,845,571	105,259,292	2.3
Amount	3,089,667,389	3,429,109,165	3,780,838,200	4,136,119,714	4,544,242,424	9.9
Tax from table, rate schedules, etc.						
Number of returns	96,513,834	99,217,292	100,793,439	102,831,402	105,254,144	2.4
Amount	666,575,498	738,819,027	813,227,104	906,345,754	1,008,626,180	11.3
Additional taxes						
Number of returns	36,237	59,250	47,690	36,960	23,487	-38.5
Amount	148,670	663,002	341,757	466,001	126,524	-72.8
Alternative minimum tax						
Number of returns	477,898	618,072	853,433	1,018,063	1,304,198	28.1
Amount	2,812,746	4,005,101	5,014,549	6,477,697	9,600,840	48.2
Income tax before credits						
Number of returns	96,522,237	99,225,503	100,797,716	102,834,362	105,277,966	2.4
Amount	666,724,167	739,482,029	813,568,861	906,811,755	1,018,218,948	12.3
Child care credit						
Number of returns	5,974,146	5,795,530	6,128,155	6,182,193	6,368,101	3.0
Amount	2,531,383	2,464,005	2,660,573	2,675,147	2,793,860	4.4
Credit for elderly or disabled						
Number of returns	168,012	190,343	180,473	181,813	155,796	-14.3
Amount	31,836	41,281	35,689	33,629	32,608	-3.0
Child tax credit						
Number of returns	N/A	N/A	24,810,781	26,016,019	26,404,521	1.5
Amount	N/A	N/A	15,143,468	19,398,625	19,689,359	1.5
Education credits						
Number of returns	N/A	N/A	4,652,596	6,436,654	6,815,316	5.9
Amount	N/A	N/A	3,376,647	4,772,443	4,851,178	1.6
Adoption credit						
Number of returns	N/A	30,721	40,668	47,349	42,681	-9.9
Amount	N/A	58,522	83,046	103,016	91,866	-10.8

Footnotes at end of table.

**Table A--Selected Income and Tax Items for Selected Years, 1996-2000, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Current dollars					Percent change, 1999 to 2000
	1996	1997	1998	1999	2000	
	(1)	(2)	(3)	(4)	(5)	(6)
Foreign tax credit						
Number of returns	2,105,799	2,334,015	2,995,294	3,266,544	3,935,699	20.5
Amount	3,538,835	4,073,461	4,677,022	4,941,010	5,990,360	21.2
General business credit						
Number of returns	297,511	306,254	272,197	287,658	275,115	-4.4
Amount	742,891	826,320	732,487	783,920	764,253	-2.5
Prior year minimum tax credit						
Number of returns	117,414	118,571	108,583	166,010	199,554	20.2
Amount	669,545	681,282	818,389	996,461	1,287,661	29.2
Total credits <sup>2</sup>						
Number of returns	8,583,103	8,712,146	32,114,860	34,813,611	36,028,685	3.5
Amount	7,740,814	8,410,868	27,823,908	33,974,279	35,753,613	5.2
Income tax less credits <sup>3</sup>						
Number of returns	96,051,501	98,794,570	96,581,077	97,752,068	100,163,625	2.5
Amount	658,983,353	731,071,161	785,744,954	872,837,476	982,465,335	12.6
Self-employment tax						
Number of returns	13,217,169	13,515,150	13,757,431	14,029,609	14,300,140	1.9
Amount	28,094,894	29,738,153	31,914,256	33,372,365	34,778,824	4.2
Recapture taxes						
Number of returns	12,207	26,922	22,300	12,243	14,144	15.5
Amount	70,167	133,018	238,980	215,699	298,862	38.6
Social security, Medicare tax on tip income not reported						
Number of returns	286,946	267,055	245,028	254,489	265,007	4.1
Amount	32,100	27,826	26,264	29,477	35,753	21.3
Tax on qualified retirement plans						
Number of returns	3,434,814	3,415,245	3,786,186	4,076,050	4,334,527	6.3
Amount	2,189,148	2,335,845	2,699,419	3,074,825	3,414,692	11.1
Advanced earned income credit payments						
Number of returns	192,014	239,664	217,555	171,629	174,967	1.9
Amount	91,737	122,398	105,877	94,004	72,958	-22.4
Household employment taxes						
Number of returns	304,957	310,367	284,706	286,175	259,906	-9.2
Amount	665,124	763,897	752,307	759,438	795,638	4.8
Total tax liability <sup>4</sup>						
Number of returns	99,665,343	102,359,516	100,813,446	102,194,476	104,685,747	2.4
Amount	693,027,778	768,290,921	826,621,050	916,992,618	1,022,172,309	11.5
Income tax withheld						
Number of returns	104,213,605	106,483,908	109,144,689	111,193,931	113,733,442	2.3
Amount	533,284,434	582,124,212	636,248,491	695,526,980	763,901,388	9.8
Estimated tax payments						
Number of returns	12,333,764	12,766,410	13,072,121	13,169,356	13,326,669	1.2
Amount	141,571,020	162,584,233	177,750,952	196,915,946	221,621,893	12.5
Earned income credit <sup>5</sup>						
Number of returns	19,463,836	19,391,179	19,704,707	19,260,339	19,277,225	0.1
Amount	28,825,258	30,388,582	31,591,789	31,903,081	32,296,350	1.2
Additional child tax credit						
Number of returns	N/A	N/A	754,363	985,579	1,104,143	12.0
Amount	N/A	N/A	508,972	812,404	977,641	20.3
Payment with an extension request						
Number of returns	1,422,648	1,597,435	1,540,573	1,510,206	1,610,937	6.7
Amount	32,447,235	38,918,434	45,640,225	53,984,319	63,396,711	17.4
Excess social security tax withheld						
Number of returns	1,178,757	1,267,562	1,303,642	1,377,613	1,640,582	19.1
Amount	1,313,451	1,399,705	1,523,584	1,712,649	2,184,849	27.6
Other payments						
Form 2439						
Number of returns	87,976	68,097	41,688	37,879	50,698	33.8
Amount	60,178	55,227	46,076	151,723	399,047	163.0
Form 4136						
Number of returns	513,815	445,633	446,489	426,878	395,555	-7.3
Amount	108,650	101,328	108,376	95,029	90,578	-4.7
Total payments <sup>6</sup>						
Number of returns	112,926,241	115,138,784	117,835,317	119,809,259	122,243,874	2.0
Amount	737,610,226	815,571,720	893,418,466	981,100,157	1,084,868,447	10.6
Overpayment, total						
Number of returns	86,492,206	88,311,237	93,434,624	94,827,237	95,921,082	1.2
Amount	128,964,442	140,110,378	167,987,055	182,049,186	196,198,780	7.8
Overpayment refunded						
Number of returns	83,668,927	85,381,040	90,233,356	91,600,741	93,000,030	1.5
Amount	111,680,967	119,706,937	144,445,788	155,513,635	167,577,365	7.8
Refund credited to next year						
Number of returns	3,862,330	4,109,601	4,567,379	4,514,663	4,255,215	-5.7
Amount	17,283,475	20,403,441	23,541,268	26,535,551	28,621,415	7.9
Tax due at time of filing						
Number of returns	30,601,619	31,198,382	28,429,856	29,200,902	30,624,423	4.9
Amount	85,337,201	93,909,641	102,151,442	119,091,512	134,944,362	13.3
Tax penalty						
Number of returns	5,530,812	5,920,839	5,019,736	5,285,114	5,813,525	10.0
Amount	955,207	1,080,062	961,802	1,149,865	1,441,719	25.4

Footnotes at end of table

**Table A--Selected Income and Tax Items for Selected Years, 1996-2000, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Constant 1990 dollars <sup>2</sup>					Percent change, 1999 to 2000
	1996	1997	1998	1999	2000	
	(7)	(8)	(9)	(10)	(11)	(12)
<b>All returns*</b> .....	120,351,208	122,421,991	124,770,662	127,075,145	129,373,500	1.8
Form 1040 returns.....	66,264,999	68,781,991	71,162,837	74,165,814	78,846,102	6.3
Electronically filed returns.....	4,905,975	6,972,994	9,450,121	13,173,514	16,018,213	21.6
Form 1040A returns.....	24,579,173	24,780,076	25,987,822	26,961,302	28,826,589	6.9
Electronically filed returns.....	7,083,225	8,475,296	10,285,487	12,462,963	13,889,642	11.4
Form 1040EZ returns.....	21,196,154	21,154,656	20,830,173	20,752,420	21,700,809	4.6
Electronically filed returns.....	6,964,704	8,839,265	9,150,964	9,858,843	10,170,740	3.2
Form 1040PC returns.....	8,310,882	7,705,268	6,789,831	5,195,609	NA	NA
<b>Salaries &amp; wages</b> .....						
Number of returns.....	102,748,874	104,404,985	106,535,263	108,183,782	110,168,714	1.8
Amount.....	2,814,059,621	2,942,930,339	3,093,909,297	3,241,155,654	3,381,007,161	4.3
<b>Taxable interest received</b> .....						
Number of returns.....	67,159,338	67,300,571	67,231,792	67,218,877	68,046,458	1.2
Amount.....	138,060,470	139,821,044	142,211,828	137,784,499	151,230,402	9.8
<b>Tax-exempt interest</b> .....						
Number of returns.....	5,000,839	4,925,914	4,778,374	4,801,877	4,658,345	-3.0
Amount.....	40,180,555	39,916,059	40,050,530	41,186,672	40,934,656	-0.6
<b>Dividends in AGI</b> .....						
Number of returns.....	27,709,581	29,507,639	30,423,274	32,226,492	34,140,604	5.9
Amount.....	86,879,155	98,121,687	94,481,652	103,894,527	111,523,277	7.3
<b>State income tax refund</b> .....						
Number of returns.....	18,352,565	19,218,388	19,544,265	20,811,334	20,921,057	0.5
Amount.....	10,626,019	11,477,485	11,728,743	14,098,984	13,892,136	-1.5
<b>Alimony received</b> .....						
Number of returns.....	415,593	413,109	437,410	418,989	442,335	5.6
Amount.....	3,826,768	4,043,879	4,081,438	4,278,821	4,698,260	9.8
<b>Business or profession net income, less loss</b> .....						
Number of returns.....	16,735,827	16,937,575	17,104,786	17,312,125	17,600,010	1.7
Amount.....	147,419,963	152,069,394	161,403,600	163,462,013	162,265,063	-0.7
<b>Net capital gain in AGI less loss</b> .....						
Number of returns.....	16,636,286	24,240,112	25,690,397	21,493,841	22,875,460	6.4
Amount.....	204,967,293	289,970,087	355,728,739	416,310,538	466,418,522	12.0
<b>Capital gain distributions reported on Form 1040</b> .....						
Number of returns.....	5,428,435	N/A	N/A	6,206,662	6,645,305	7.1
Amount.....	4,880,153	N/A	N/A	9,382,102	11,989,999	27.8
<b>Sales of property other than capital assets, net gain less loss</b> .....						
Number of returns.....	1,822,036	1,744,602	1,719,937	1,732,925	1,700,051	-1.9
Amount.....	-1,903,745	-1,189,252	-1,256,537	-1,342,973	-697,370	48.1
<b>Total IRA distributions</b> .....						
Number of returns.....	6,456,820	6,761,089	8,530,379	8,751,378	9,381,311	7.2
Amount.....	58,338,720	64,340,125	106,345,650	98,287,313	104,949,807	6.8
<b>Taxable IRA distributions in AGI</b> .....						
Number of returns.....	5,831,146	6,214,044	7,774,091	8,129,376	8,732,291	7.4
Amount.....	37,948,953	44,936,906	59,086,417	68,345,813	75,088,488	9.9
<b>Total pensions &amp; annuities</b> .....						
Number of returns.....	20,675,450	20,948,184	22,211,348	23,180,716	23,793,404	2.6
Amount.....	287,422,589	311,837,118	352,090,419	398,617,157	418,823,723	5.1
<b>Taxable pensions &amp; annuities in AGI</b> .....						
Number of returns.....	19,272,307	19,496,575	20,473,407	21,343,646	21,765,211	2.0
Amount.....	198,989,009	211,491,247	223,803,986	238,675,070	247,213,734	3.6
<b>Rents, royalties, partnerships, estates, trusts, etc.</b> .....						
Number of returns.....	14,371,185	14,480,636	14,647,697	14,536,311	14,332,632	-1.4
Amount.....	145,883,523	161,908,136	174,847,624	193,405,020	191,263,583	-1.1
<b>Farm net income less loss</b> .....						
Number of returns.....	2,188,025	2,160,954	2,091,845	2,046,308	2,061,784	0.8
Amount.....	-5,926,654	-5,576,094	-6,326,777	-4,896,405	-6,854,460	-40.0
<b>Unemployment compensation in AGI</b> .....						
Number of returns.....	7,995,015	7,124,100	7,082,562	6,775,723	6,478,292	-4.4
Amount.....	16,105,687	14,031,028	13,408,827	13,749,631	12,832,553	-6.7
<b>Social security benefits (received)</b> .....						
Number of returns.....	10,961,473	11,351,510	12,136,792	12,487,903	13,627,723	9.1
Amount.....	108,899,294	113,972,825	123,567,281	128,025,485	141,568,181	10.6
<b>Taxable social security benefits in AGI</b> .....						
Number of returns.....	7,365,955	8,307,938	8,941,171	9,459,189	10,608,572	12.2
Amount.....	44,335,976	50,128,411	54,786,842	58,885,471	68,257,983	15.9
<b>Foreign earned income exclusion <sup>2</sup></b> .....						
Number of returns.....	279,004	297,534	308,284	314,486	358,391	14.0
Amount.....	9,985,482	10,724,901	10,730,402	11,087,485	11,562,725	4.3
<b>Net operating loss <sup>2</sup></b> .....						
Number of returns.....	503,913	568,443	539,802	578,583	527,417	-8.8
Amount.....	41,457,652	41,810,705	38,515,061	38,929,114	36,491,863	-6.3
<b>Other income, net gain less loss <sup>2</sup></b> .....						
Number of returns.....	4,698,360	4,737,237	5,088,222	5,160,532	5,815,404	12.7
Amount.....	13,950,900	15,541,642	17,188,230	17,944,925	19,248,982	7.3
<b>Total income, net gain less loss</b> .....						
Number of returns.....	120,289,122	122,332,599	124,652,387	126,840,986	129,148,570	1.8
Amount.....	3,815,517,854	4,085,427,252	4,360,050,682	4,636,993,498	4,874,041,052	5.1

Footnotes at end of table

**Table A--Selected Income and Tax Items for Selected Years, 1996-2000, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Constant 1990 dollars					Percent change, 1999 to 2000
	1996	1997	1998	1999	2000	
	(7)	(8)	(9)	(10)	(11)	(12)
Total taxpayer IRA adjustment						
Number of returns	4,374,281	4,068,958	3,868,017	3,687,149	3,505,032	-4.9
Amount	7,189,612	7,054,311	6,529,866	6,183,089	5,673,046	-8.2
Student loan interest deduction						
Number of returns	N/A	N/A	3,763,742	4,136,505	4,477,986	8.3
Amount	N/A	N/A	1,380,198	1,768,260	2,002,634	13.3
Medical savings account deduction						
Number of returns	N/A	16,912	42,235	50,393	65,415	29.8
Amount	N/A	18,285	49,498	64,296	91,297	42.0
Moving expenses						
Number of returns	830,721	780,813	809,246	986,313	956,586	-3.0
Amount	1,681,562	1,504,542	1,343,049	1,749,776	1,622,005	-7.3
One-half of self-employment tax						
Number of returns	13,204,164	13,513,228	13,756,483	14,029,609	14,300,140	1.9
Amount	11,703,457	12,107,787	12,727,545	13,089,922	13,196,485	0.8
Self-employed health insurance						
Number of returns	3,147,032	3,284,842	3,380,867	3,491,539	3,564,624	2.1
Amount	2,321,152	3,151,337	3,742,652	5,298,095	5,742,942	8.4
Keogh retirement plan						
Number of returns	1,079,413	1,189,981	1,177,487	1,264,007	1,287,706	1.9
Amount	7,482,818	8,336,827	8,803,575	9,355,484	9,465,399	1.2
Penalty on early withdrawal of savings						
Number of returns	708,631	918,302	828,922	805,367	863,436	7.2
Amount	139,607	190,747	173,774	185,188	217,380	17.4
Alimony paid adjustment						
Number of returns	597,157	623,646	590,898	610,609	656,724	7.6
Amount	4,723,474	5,139,621	5,484,695	5,684,642	5,660,215	-0.4
Foreign housing deductions						
Number of returns	4,055	654	1,543	5,782	4,411	-23.7
Amount	62,549	13,323	31,096	60,842	32,170	-47.1
Other adjustments						
Number of returns	120,561	118,629	164,646	198,438	170,106	-14.3
Amount	515,142	719,930	827,120	1,030,053	764,953	-25.7
Total statutory adjustments						
Number of returns	18,424,901	18,785,760	21,998,366	22,659,973	23,197,425	2.4
Amount	35,539,111	38,236,710	41,093,069	44,469,647	44,468,527	-0.0
Adjusted gross income or loss (AGI)						
Amount	3,890,201,108	4,141,624,988	4,318,957,613	4,592,523,850	4,829,572,571	5.2
Total itemized deductions						
Number of returns	35,414,589	36,624,595	38,186,186	40,244,305	42,534,320	5.7
Amount	477,117,744	505,545,743	539,442,054	581,472,037	623,945,759	7.3
Total standard deduction						
Number of returns	83,996,917	84,844,302	85,576,463	85,755,366	85,670,504	-0.1
Amount	355,085,811	359,687,235	366,393,440	363,890,581	357,223,734	-1.8
Basic standard deduction						
Number of returns	83,996,917	84,844,302	85,576,463	85,755,366	85,670,504	-0.1
Amount	344,007,486	348,829,581	355,183,772	352,702,888	346,043,159	-1.9
Additional standard deduction						
Number of returns	11,042,761	11,136,379	11,081,634	11,200,024	11,330,554	1.2
Amount	11,078,325	10,857,654	11,209,668	11,187,693	11,180,575	-0.1
AGI less deductions						
Number of returns	107,919,330	110,720,898	111,924,583	113,863,898	116,391,403	2.2
Amount	3,013,229,889	3,244,406,268	3,475,152,216	3,710,092,052	3,913,370,860	5.5
Number of exemptions	238,626,393	241,279,259	245,592,958	248,657,119	252,332,427	1.5
Exemption amount	499,050,564	511,258,184	518,618,250	524,895,151	523,603,546	-0.2
Taxable income						
Number of returns	96,576,755	99,314,519	100,801,271	102,845,571	105,259,292	2.3
Amount	2,574,722,824	2,792,434,173	3,015,022,488	3,244,015,462	3,447,831,885	6.3
Tax from table, rate schedules, etc						
Number of returns	96,513,834	99,217,292	100,793,439	102,831,402	105,254,144	2.4
Amount	555,479,582	601,644,159	648,506,463	710,859,415	765,270,243	7.7
Additional taxes						
Number of returns	36,237	59,250	47,690	36,960	23,487	-36.5
Amount	123,892	539,904	272,533	365,491	95,997	-73.7
Alternative minimum tax						
Number of returns	477,898	618,072	853,433	1,018,063	1,304,198	28.1
Amount	2,343,955	3,261,483	3,998,843	5,080,547	7,284,401	43.4
Income tax before credits						
Number of returns	96,522,237	99,225,503	100,797,716	102,834,362	105,277,966	2.4
Amount	555,603,473	602,184,063	648,778,996	711,224,906	772,548,519	8.6
Child care credit						
Number of returns	5,974,146	5,795,530	6,128,155	6,182,193	6,368,101	3.0
Amount	2,109,486	2,006,519	2,121,669	2,098,155	2,119,772	1.0
Credit for elderly or disabled						
Number of returns	168,012	190,343	180,473	181,813	155,796	-14.3
Amount	26,530	33,616	28,460	26,376	24,741	-6.2
Child tax credit						
Number of returns	N/A	N/A	24,810,781	26,016,019	26,404,521	1.5
Amount	N/A	N/A	12,076,131	15,214,608	14,938,816	-1.8
Education credits						
Number of returns	N/A	N/A	4,652,596	6,436,654	6,815,316	5.9
Amount	N/A	N/A	2,692,701	3,743,093	3,680,712	-1.7
Adoption credit						
Number of returns	N/A	30,721	40,668	47,349	42,681	-9.9
Amount	N/A	47,656	66,225	80,797	69,701	-13.7

Footnotes at end of table

**Table A--Selected Income and Tax Items for Selected Years, 1996-2000, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Constant 1990 dollars <sup>2</sup>					Percent change, 1999 to 2000
	1996	1997	1998	1999	2000	
	(7)	(8)	(9)	(10)	(11)	(12)
Foreign tax credit						
Number of returns	2,105,799	2,334,015	2,995,294	3,266,544	3,935,699	20.5
Amount	2,949,029	3,317,151	3,729,683	3,875,302	4,545,038	17.3
General business credit						
Number of returns	297,511	306,254	272,197	287,658	275,115	-4.4
Amount	619,076	672,899	584,120	614,839	579,858	-5.7
Prior year minimum tax credit						
Number of returns	117,414	118,571	108,583	166,010	199,554	20.2
Amount	557,954	554,790	652,623	781,538	976,981	25.0
Total credits <sup>3</sup>						
Number of returns	8,583,103	8,712,146	32,114,860	34,813,611	36,028,685	3.5
Amount	6,450,678	6,849,241	22,188,124	26,646,493	27,127,172	1.8
Income tax less credits <sup>4</sup>						
Number of returns	96,051,501	98,794,570	96,581,077	97,752,068	100,163,625	2.5
Amount	549,152,794	595,334,822	626,590,872	684,578,413	745,421,347	8.9
Self-employment tax						
Number of returns	13,217,169	13,515,150	13,757,431	14,029,609	14,300,140	1.9
Amount	23,412,412	24,216,737	25,449,965	26,174,404	26,387,575	0.8
Recapture taxes						
Number of returns	12,207	26,922	22,300	12,243	14,144	15.5
Amount	58,473	108,321	190,574	169,176	226,754	34.0
Social security, Medicare tax on tip income not reported						
Number of returns	286,946	267,055	245,028	254,489	265,007	4.1
Amount	26,750	22,660	20,944	23,119	27,127	17.3
Tax on qualified retirement plans						
Number of returns	3,434,814	3,415,245	3,786,186	4,076,050	4,334,527	6.3
Amount	1,824,290	1,902,154	2,152,647	2,411,627	2,590,813	7.4
Advanced earned income credit payments						
Number of returns	192,014	239,664	217,555	171,629	174,967	1.9
Amount	76,448	99,673	84,431	73,729	55,355	-24.9
Household employment taxes						
Number of returns	304,957	310,367	284,706	286,175	259,906	-9.2
Amount	554,270	622,066	599,926	595,638	603,671	1.3
Total tax liability <sup>4</sup>						
Number of returns	99,665,343	102,359,516	100,813,446	102,194,476	104,685,747	2.4
Amount	577,523,148	625,644,072	659,187,440	719,209,896	775,548,034	7.8
Income tax withheld						
Number of returns	104,213,605	106,483,908	109,144,689	111,193,931	113,733,442	2.3
Amount	444,403,695	474,042,518	507,375,192	545,511,357	579,591,341	6.2
Estimated tax payments						
Number of returns	12,333,764	12,766,410	13,072,121	13,169,356	13,326,669	1.2
Amount	117,975,850	132,397,584	141,747,171	154,443,879	168,150,146	8.9
Earned income credit <sup>5</sup>						
Number of returns	19,463,836	19,391,179	19,704,707	19,260,339	19,277,225	0.1
Amount	24,021,048	24,746,402	25,192,814	25,022,024	24,504,059	-2.1
Additional child tax credit						
Number of returns	N/A	N/A	754,363	985,579	1,104,143	12.0
Amount	N/A	N/A	405,879	637,180	741,761	16.4
Payment with an extension request						
Number of returns	1,422,648	1,597,435	1,540,573	1,510,206	1,610,937	6.7
Amount	27,039,363	31,692,536	36,395,714	42,340,642	48,100,691	13.6
Excess social security tax withheld						
Number of returns	1,178,757	1,267,562	1,303,642	1,377,613	1,640,582	19.1
Amount	1,094,543	1,139,825	1,214,979	1,343,254	1,657,700	23.4
Other payments						
Form 2439						
Number of returns	87,976	68,097	41,688	37,879	50,698	33.8
Amount	50,148	44,973	36,743	118,998	302,767	154.4
Form 4136						
Number of returns	513,815	445,633	446,489	426,878	395,555	-7.3
Amount	90,542	82,515	86,424	74,533	68,724	-7.8
Total payments <sup>6</sup>						
Number of returns	112,926,241	115,138,784	117,835,317	119,809,259	122,243,874	2.0
Amount	614,675,188	664,146,352	712,454,917	769,490,319	823,117,183	7.0
Overpayment, total						
Number of returns	86,492,206	88,311,237	93,434,624	94,827,237	95,921,082	1.2
Amount	107,470,368	114,096,399	133,960,969	142,783,675	148,860,986	4.3
Overpayment refunded						
Number of returns	83,668,927	85,381,040	90,233,356	91,600,741	93,000,030	1.5
Amount	93,067,473	97,481,219	115,188,029	121,971,478	127,145,193	4.2
Refund credited to next year						
Number of returns	3,862,330	4,109,601	4,567,379	4,514,663	4,255,215	-5.7
Amount	14,402,896	16,615,180	18,772,941	20,812,197	21,715,793	4.3
Tax due at time of filing						
Number of returns	30,601,619	31,198,382	28,429,856	29,200,902	30,624,423	4.9
Amount	71,114,334	76,473,649	81,460,480	93,405,107	102,385,707	9.6
Tax penalty						
Number of returns	5,530,812	5,920,839	5,019,736	5,285,114	5,813,525	10.0
Amount	796,006	879,529	766,987	901,855	1,093,869	21.3

<sup>1</sup> All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3.

N/A = Not applicable

<sup>2</sup> Line 21 on Form 1040 consists of other income minus foreign earned income exclusion and net operating loss.

(Z) Less than .05 percent

<sup>3</sup> Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here.

<sup>4</sup> Total tax liability includes the values for "other taxes" not tabulated here.

<sup>5</sup> Inflation-adjusted data were calculated using the consumer price index in the "Economic Report of the President," 2000 (Bureau of Labor Statistics), Table B-59, based on 1990=100 when 1990 CPI-U = 130.7, 2000 CPI-U = 172.2, 1999 CPI-U = 166.6, 1998 CPI-U = 163.9, 1997 CPI-U = 160.5, 1996 CPI-U = 156.9.

**Figure 1--General Filing Requirements**

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65 65 or older	\$7,200 \$8,300
	Head of household	under 65 65 or older	\$9,250 \$10,350
Married with a child and living apart from spouse during the last six months of 2000	Head of household	under 65 65 or older	\$9,250 \$10,350
Married and living with spouse at the end of 2000 (or on the date spouse died)	Married, joint return	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$12,950 \$13,800 \$14,650
	Married, separate return	any age	\$2,800
Married, not living with spouse at the end of 2000 (or on the date spouse died)	Married, joint or separate return	any age	\$2,800
Widowed in 1998 or 1999 and not remarried in 2000	Single	under 65 65 or older	\$7,200 \$8,300
	Head of household	under 65 65 or older	\$9,250 \$10,350
	Qualifying widow(er) with dependent child	under 65 65 or older	\$10,150 \$11,000

## Requirements for Filing

The filing requirements for Tax Year 2000 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. Figure 2 shows the filing requirements for taxpayers who could be claimed as a dependent by another person (such as a parent)

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 2000 if he or she:

1. was liable for any of the following taxes:
  - social security or Medicare tax on unreported tip income;
  - uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance;
  - alternative minimum tax;
  - tax on an individual retirement arrangement (IRA) or a qualified retirement plan;
  - tax from the recapture of investment credit or low-income housing credit;
  - tax from medical savings accounts (MSA);

## Figure 2.-Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return.

In this chart unearned income includes taxable interest, ordinary dividends, and capital gain distributions. Earned income includes wages, tips, and taxable scholarship and fellowship grants. Gross income is the total of unearned and earned income.

**Caution:** If an individual's gross income was \$2,800 or more, he or she generally could not be claimed as a dependent unless the individual was under age 19 or under age 24 and a full-time student.

### 1. Single dependents under 65 must file a return if-

- Earned income was more than \$4,400, or
- Unearned income was over \$700, or
- Gross income was more than the larger of (a) \$700 or (b) earned income (up to \$4,150) plus \$250.

### 2. Single dependents 65 or older or blind must file a return if-

- Earned income was more than \$5,500 (\$6,600 if 65 or older and blind), or
- Unearned income was more than \$1,800 (\$2,900 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,150) plus \$250 or \$700, whichever is larger; plus \$1,100 (\$2,200 if 65 or older and blind).

### 3. Married dependents under 65 must file a return if-

- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.
- Earned income was more than \$3,675, or
- Unearned income was over \$700, or
- Gross income was more than the larger of \$700 or earned income (up to \$3,425) plus \$250.

### 4. Married dependents 65 or older or blind must file a return if-

- Earned income was more than \$4,525 (\$5,375 if 65 or older and blind), or
- Unearned was more than \$1,550 (\$2,400 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,425) plus \$250 or \$700, whichever is larger, plus \$850 (\$1,700 if 65 or older and blind).
- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.

2. received any advanced earned income credit (AEIC) payments.
3. had net earnings from self-employment of at least \$400; or
4. had wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security and Medicare taxes.

Data shown in this report include individuals who were not required to file tax returns, but did so for any of a number of reasons. For example, an individual might have filed a return to obtain a refund of tax withheld, or take advantage of the earned income credit.

## Changes in Law or Administrative Procedures

Major changes in effect for Tax Year 2000 which influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

### Alternative Minimum Tax

Beginning in 2000, The Tax Relief Extension Act of 1999 allowed individuals to apply personal nonrefundable credits in their full amount against both their regular tax and minimum tax.

### Earned Income Credit

The income eligibility level and amount of the earned income credit (EIC) for 2000 were adjusted for inflation. If a taxpayer's "earned income" and modified adjusted gross income for 2000 were both less than \$27,413 and the taxpayer had one qualifying child living with them, the credit could be as much as \$2,353. If the taxpayer had two or more qualifying children living with them and earned less than \$31,152 the credit could be as much as \$3,888. For taxpayers with no qualifying children and earning less than \$10,380, the credit could be as much as \$353.

Taxpayers with investment income totaling more than \$2,400 were not eligible to receive the EIC.

### Exemption Amount

Indexing for inflation allowed a taxpayer to claim a \$2,800 deduction for each exemption to which he or she was entitled for 2000, an increase over the \$2,750 allowed for 1999. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from \$126,600 to \$128,950 for single filers; \$189,950 to \$193,400 for married persons filing jointly and surviving spouses; \$158,300 to \$161,150 for heads of household; and \$94,975 to \$96,700 for married persons filing separately. The phaseout of the deduction for exemptions

was completed at AGI levels above \$251,450 for single filers; \$315,900 for married persons filing jointly and surviving spouses; \$283,650 for heads of household; and \$157,950 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

### Foreign Earned Income Exclusion

For 2000, the amount of foreign earned income that could have been excluded from income increased from \$74,000 to \$76,000.

### Itemized Deductions

If a taxpayer's AGI was greater than \$128,950 (\$64,475 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$126,600 (\$63,300) for 1999, as a result of inflation indexing. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 80 percent of the non-exempt deductions, or (b) 3 percent of the amount of AGI in excess of the limitation threshold.

### Self-employment Tax

The ceiling on taxable "self-employment income" was raised for 2000, to \$76,200 for the social security portion (12.4 percent) of the self-employment tax. The limit was \$72,600 for 1999.

### Standard Deduction

The standard deduction increased for 2000 as a result of inflation indexing. For single filers, the standard deduction rose from \$4,300 to \$4,400; for married persons filing jointly or surviving spouses, from \$7,200 to \$7,350; for married persons filing separately, from \$3,600 to \$3,675; and for heads of household, from \$6,350 to \$6,450. The amount of standard deduction for a dependent was the greater of \$700 or the



dependent's earned income plus \$250 (but not more than the regular standard deduction amount). Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$850 or \$1,100 depending on marital status.

### **Student Loan Interest Deduction**

For 2000, the deduction allowed for eligible taxpayers for interest paid on qualified higher education loans increased to \$2,000 from \$1,500 for 1999. These loans must have gone towards qualified expenses of either the taxpayer, the taxpayer's spouse, or any dependent of the taxpayer at the time the debt was incurred. The education interest deduction was phased out began with a modified AGI of \$40,000 - \$55,000 (\$60,000 - \$75,000, joint returns).

### **The 1979 Income Concept A Retrospective Income Definition**

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed over time to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's (the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986) made significant changes to the

components of AGI, which made it more difficult to use AGI for accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition that would be consistent over several years, and would allow comparisons both before and after the major tax legislation of the 1980's.

The result was a retrospective income definition known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from individual income tax returns. By using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years.

The calculation of the 1979 Income Concept is shown in Figure 3. Several items partially excluded from AGI for the base years were fully included in this new income measure, the largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions, and roll-overs were added, including the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation in excess of straight-line depreciation, which was subtracted in computing AGI, was added back.

### Figure 3.-Calculation of the 1979 Income Concept for 2000

#### 1979 Total Income Concept=

##### Income or Loss:

- Salaries and wages <sup>1</sup>
- Interest <sup>1</sup>
- Dividends <sup>1</sup>
- Taxable refunds <sup>1</sup>
- Alimony received <sup>1</sup>
- Capital gains reported on Schedule D minus allowable losses <sup>1</sup>
- Other gains and losses (Form 4797) <sup>1</sup>
- Business net income or loss <sup>1</sup>
- Farm net income or loss <sup>1</sup>
- Rent net income or loss <sup>1</sup>
- Royalty net income or loss <sup>1</sup>
- Partnership net income or loss <sup>1</sup>
- S Corporation net income or loss <sup>1</sup>
- Farm rental net income or loss <sup>1</sup>
- Estate or trust net income or loss <sup>1</sup>
- Unemployment compensation <sup>1</sup>
- Depreciation in excess of straight-line depreciation <sup>2</sup>
- Total pension income <sup>3,5</sup>
- Other net income or loss <sup>4</sup>
- Net operating loss <sup>1</sup>

##### Deductions:

- Disallowed passive losses (Form 8582) <sup>6</sup>
- Moving expenses <sup>1</sup>
- Alimony paid <sup>1</sup>
- Unreimbursed business expenses <sup>6</sup>

<sup>1</sup> Included in adjusted gross income (less deficit) (AGI) for Tax Year 2000

<sup>2</sup> Adjustment to add back excess depreciation (accelerated over straight-line depreciation) deducted in the course of a trade or business and included in net income (loss) amounts shown above.

<sup>3</sup> Includes taxable and tax-exempt pension and retirement distributions, including IRA distributions

<sup>4</sup> Includes an adjustment to add back amounts reported for the foreign-earned income exclusion."

<sup>5</sup> Not fully included in AGI for Tax Year 2000

<sup>6</sup> Not included in AGI for Tax Year 2000.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. Starting in 1994, moving expenses were once more made an adjustment to income. The amounts reported for employee business expenses by taxpayers who itemized deductions were subtracted in the calculation of the 1979 Income Concept. Taxpayers who did not itemize deductions, however, could not claim this expense (as well

**Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2000**

[All figures are estimates based on samples--numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Income				Salaries and wages			
	2000 Adjusted Gross Income		1979 Income Concept		2000 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns, total.....</b>	<b>129,373,500</b>	<b>6,365,377</b>	<b>129,373,500</b>	<b>6,541,194</b>	<b>110,168,714</b>	<b>4,456,167</b>	<b>110,168,714</b>	<b>4,456,167</b>
Under \$10,000.....	26,750,700	71,579	26,184,491	67,683	20,795,607	111,743	20,567,489	107,554
\$10,000 under \$20,000.....	23,772,599	354,845	23,883,431	356,224	19,212,563	269,085	19,321,740	271,539
\$20,000 under \$30,000.....	18,361,873	453,765	18,994,389	469,838	15,995,062	370,412	16,188,398	375,882
\$30,000 under \$40,000.....	13,547,727	470,893	14,034,002	487,473	11,998,151	383,485	12,261,754	393,730
\$40,000 under \$50,000.....	10,412,090	465,603	10,307,388	461,248	9,369,328	379,533	9,257,788	376,376
\$50,000 under \$60,000.....	8,161,547	447,420	8,009,915	439,044	7,331,952	359,275	7,284,506	361,107
\$60,000 under \$70,000.....	6,307,423	408,205	6,059,058	392,327	5,712,975	324,703	5,527,949	317,988
\$70,000 under \$80,000.....	4,958,464	371,124	4,608,560	344,494	4,460,463	291,654	4,253,958	283,125
\$80,000 under \$90,000.....	3,609,280	305,644	3,448,585	292,056	3,291,304	239,584	3,161,085	232,673
\$90,000 under \$100,000.....	2,636,773	249,766	2,532,595	239,940	2,396,422	196,751	2,335,812	188,596
\$100,000 under \$125,000.....	4,122,113	458,394	4,051,260	450,888	3,746,965	347,496	3,706,884	342,705
\$125,000 under \$150,000.....	2,024,223	276,157	2,055,812	281,027	1,798,541	197,677	1,840,374	195,544
\$150,000 under \$175,000.....	1,177,076	189,920	1,222,103	197,365	1,037,095	130,607	1,080,853	130,247
\$175,000 under \$200,000.....	760,036	141,870	799,133	149,154	669,305	93,856	692,952	92,632
\$200,000 under \$300,000.....	1,395,603	334,699	1,531,122	368,554	1,200,013	205,539	1,304,985	209,572
\$300,000 under \$400,000.....	494,206	169,718	587,917	202,072	416,219	94,190	496,808	100,950
\$400,000 under \$500,000.....	245,953	109,339	311,907	138,887	206,399	58,127	260,162	61,257
\$500,000 under \$1,000,000.....	396,131	269,021	473,818	320,611	330,405	131,322	394,631	136,984
\$1,000,000 or more.....	239,684	817,414	278,013	882,308	199,943	271,129	230,587	277,706

  

Size of income	Taxable interest received				Dividends in AGI		Dividends received	
	2000 Adjusted Gross Income		1979 Income Concept		2000 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>All returns, total.....</b>	<b>68,046,458</b>	<b>199,322</b>	<b>68,046,458</b>	<b>199,322</b>	<b>34,140,605</b>	<b>146,988</b>	<b>34,140,605</b>	<b>146,988</b>
Under \$10,000.....	8,138,772	9,641	7,842,704	9,523	4,011,308	4,607	3,880,510	4,623
\$10,000 under \$20,000.....	8,221,597	15,178	8,072,536	14,622	3,210,999	5,860	3,115,005	5,749
\$20,000 under \$30,000.....	7,504,070	12,378	8,007,358	15,780	2,771,440	5,110	3,031,202	6,516
\$30,000 under \$40,000.....	7,173,812	12,275	7,633,414	14,281	2,927,116	5,391	3,150,776	6,863
\$40,000 under \$50,000.....	6,620,517	11,018	6,583,636	12,198	2,711,887	6,288	2,762,650	6,585
\$50,000 under \$60,000.....	5,911,347	11,179	5,782,679	10,476	2,701,465	5,977	2,593,314	5,697
\$60,000 under \$70,000.....	4,854,454	9,701	4,640,244	9,334	2,443,529	5,720	2,300,962	5,705
\$70,000 under \$80,000.....	4,096,531	8,524	3,779,768	7,127	2,212,318	5,662	2,024,115	4,642
\$80,000 under \$90,000.....	3,086,746	7,836	2,948,983	6,803	1,834,706	5,475	1,707,269	4,798
\$90,000 under \$100,000.....	2,330,682	6,060	2,221,663	5,313	1,450,732	4,306	1,368,487	4,617
\$100,000 under \$125,000.....	3,715,729	12,710	3,645,599	11,179	2,476,703	10,032	2,443,948	8,853
\$125,000 under \$150,000.....	1,882,532	7,495	1,910,195	6,625	1,452,903	7,030	1,457,931	6,782
\$150,000 under \$175,000.....	1,110,338	5,552	1,151,258	5,436	896,467	5,734	911,017	5,433
\$175,000 under \$200,000.....	717,361	4,070	751,637	4,095	603,911	4,070	623,386	3,638
\$200,000 under \$300,000.....	1,338,891	11,304	1,465,019	11,203	1,177,220	11,446	1,273,124	11,408
\$300,000 under \$400,000.....	477,591	5,833	569,663	5,826	436,770	7,080	516,941	7,026
\$400,000 under \$500,000.....	239,418	3,482	302,206	3,818	222,363	4,642	280,840	4,675
\$500,000 under \$1,000,000.....	388,299	10,634	463,253	10,881	368,035	11,465	433,463	11,802
\$1,000,000 or more.....	238,770	34,452	274,642	34,800	230,732	31,092	265,664	31,573

  

Size of income	Business or profession net income less loss				Sales of capital assets			
	2000 Adjusted Gross Income		1979 Income Concept		2000 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>All returns, total.....</b>	<b>17,600,010</b>	<b>213,865</b>	<b>17,600,010</b>	<b>213,865</b>	<b>29,520,765</b>	<b>630,542</b>	<b>29,520,765</b>	<b>630,542</b>
Under \$10,000.....	3,078,002	4,925	2,798,274	2,310	3,715,804	10,860	3,620,345	11,255
\$10,000 under \$20,000.....	2,528,299	16,655	2,581,821	16,052	2,550,056	5,243	2,463,052	5,076
\$20,000 under \$30,000.....	2,012,724	14,860	2,068,542	13,174	2,341,364	6,311	2,532,536	6,992
\$30,000 under \$40,000.....	1,665,423	13,259	1,694,009	12,557	2,393,299	6,878	2,629,388	8,103
\$40,000 under \$50,000.....	1,556,958	12,133	1,595,967	12,268	2,323,151	8,330	2,349,081	9,269
\$50,000 under \$60,000.....	1,246,225	12,056	1,241,785	10,375	2,199,201	8,973	2,118,820	8,950
\$60,000 under \$70,000.....	1,061,897	11,055	1,083,166	11,948	2,049,906	8,872	1,944,347	9,046
\$70,000 under \$80,000.....	901,426	10,216	853,601	9,729	1,851,027	9,649	1,717,121	8,744
\$80,000 under \$90,000.....	635,460	8,356	623,569	9,096	1,592,836	8,868	1,447,838	9,968
\$90,000 under \$100,000.....	474,468	6,500	453,812	6,410	1,256,865	9,354	1,172,821	7,843
\$100,000 under \$125,000.....	843,144	17,530	851,648	16,576	2,170,509	20,137	2,150,297	19,950
\$125,000 under \$150,000.....	426,595	11,415	460,423	12,052	1,306,542	18,270	1,296,213	16,823
\$150,000 under \$175,000.....	262,192	9,462	271,390	9,041	820,969	15,249	818,960	14,309
\$175,000 under \$200,000.....	186,148	7,626	195,786	7,789	569,402	11,633	587,084	11,146
\$200,000 under \$300,000.....	380,301	21,626	410,756	22,919	1,133,128	36,689	1,214,111	35,425
\$300,000 under \$400,000.....	127,954	10,181	153,463	12,316	427,239	24,506	495,259	23,913
\$400,000 under \$500,000.....	62,207	5,883	79,875	6,873	221,264	18,301	272,637	18,743
\$500,000 under \$1,000,000.....	94,840	9,814	116,336	11,454	367,911	54,864	429,155	55,427
\$1,000,000 or more.....	55,746	10,313	65,785	10,926	230,292	347,554	261,699	349,561

Footnotes at end of table

**Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2000--Continued**

[All figures are estimates based on samples--numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Rents, royalties, and farm rental net income less loss				Partnership and S corporation net income less loss			
	2000 Adjusted Gross Income		1979 Income Concept		2000 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
<b>All returns, total.....</b>	<b>9,620,483</b>	<b>28,166</b>	<b>9,620,483</b>	<b>28,166</b>	<b>6,300,321</b>	<b>212,914</b>	<b>6,300,321</b>	<b>212,914</b>
Under \$10,000	823,883	-1,068	772,124	-1,119	478,388	-24,755	475,146	-25,263
\$10,000 under \$20,000	1,032,235	992	988,870	885	377,735	-326	348,865	-149
\$20,000 under \$30,000	910,784	220	1,013,915	510	385,650	957	402,416	704
\$30,000 under \$40,000	878,208	183	908,878	464	383,676	900	390,142	1,011
\$40,000 under \$50,000	852,472	-8	899,051	411	409,913	1,650	442,314	1,816
\$50,000 under \$60,000	810,851	319	796,995	374	424,935	3,045	421,967	3,141
\$60,000 under \$70,000	703,470	600	669,917	609	409,577	3,337	372,892	2,777
\$70,000 under \$80,000	611,380	221	557,730	118	345,845	2,503	329,512	2,453
\$80,000 under \$90,000	487,882	611	444,343	487	297,624	2,993	292,063	2,563
\$90,000 under \$100,000	394,925	548	399,932	451	249,137	2,708	232,038	2,505
\$100,000 under \$125,000	716,047	1,975	681,281	1,560	513,189	9,336	515,285	8,202
\$125,000 under \$150,000	393,572	2,002	388,701	2,049	349,157	7,281	345,045	8,255
\$150,000 under \$175,000	212,245	1,669	208,035	1,741	271,638	6,635	247,994	5,597
\$175,000 under \$200,000	140,595	1,254	161,684	1,121	195,162	7,192	200,731	6,960
\$200,000 under \$300,000	278,431	4,314	307,106	4,143	479,578	24,063	494,450	23,425
\$300,000 under \$400,000	120,579	2,099	135,223	2,178	214,504	16,947	228,148	17,559
\$400,000 under \$500,000	66,212	1,775	76,574	1,705	125,411	12,985	136,961	13,640
\$500,000 under \$1,000,000	109,592	3,873	124,836	3,825	228,954	37,918	248,658	38,623
\$1,000,000 or more	11,121	6,587	85,290	6,654	160,248	97,545	175,691	99,097
Size of income	Nondeductible passive losses				Estate and trust net income less loss			
	2000 Adjusted Gross Income		1979 Income Concept		2000 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>All returns, total.....</b>	<b>1,263,245</b>	<b>11,915</b>	<b>1,263,245</b>	<b>11,915</b>	<b>595,560</b>	<b>11,006</b>	<b>595,560</b>	<b>11,006</b>
Under \$10,000	81,896	1,204	104,718	3,595	52,458	-233	51,616	-232
\$10,000 under \$20,000	62,220	378	52,948	152	42,688	179	37,928	171
\$20,000 under \$30,000	52,106	307	56,192	142	40,346	149	45,460	198
\$30,000 under \$40,000	44,315	389	55,572	232	36,617	335	39,846	366
\$40,000 under \$50,000	50,628	179	51,359	185	32,669	183	42,334	269
\$50,000 under \$60,000	55,229	162	51,850	145	42,203	255	44,424	240
\$60,000 under \$70,000	70,563	192	57,909	143	39,716	227	28,895	212
\$70,000 under \$80,000	42,143	144	42,013	193	29,066	325	23,813	280
\$80,000 under \$90,000	39,148	121	41,724	189	30,147	257	25,605	323
\$90,000 under \$100,000	36,937	133	42,513	200	19,530	242	21,822	125
\$100,000 under \$125,000	93,992	380	82,159	446	48,188	393	54,839	573
\$125,000 under \$150,000	99,986	784	98,434	585	37,013	547	33,820	304
\$150,000 under \$175,000	112,322	839	96,959	551	23,044	246	20,627	235
\$175,000 under \$200,000	72,246	546	64,071	385	18,802	382	19,044	407
\$200,000 under \$300,000	153,072	1,264	153,445	1,053	35,577	787	34,147	783
\$300,000 under \$400,000	64,674	862	69,317	524	19,355	582	18,651	574
\$400,000 under \$500,000	32,671	373	34,221	327	10,299	341	12,701	374
\$500,000 under \$1,000,000	56,157	1,065	61,542	733	20,045	1,438	21,143	1,425
\$1,000,000 or more	42,941	2,594	46,299	2,135	17,796	4,370	18,844	4,380
Size of income	Pensions and annuities in AGI <sup>1</sup>		Pensions and annuities <sup>1</sup>		Total statutory adjustments			
	2000 Adjusted Gross Income		1979 Income Concept		2000 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
<b>All returns, total.....</b>	<b>25,930,094</b>	<b>424,794</b>	<b>28,127,826</b>	<b>690,334</b>	<b>23,197,425</b>	<b>58,610</b>	<b>15,192,105</b>	<b>61,727</b>
Under \$10,000	2,116,238	10,529	2,008,472	10,780	3,019,495	2,468	208,301	1,779
\$10,000 under \$20,000	4,599,140	41,355	4,545,673	40,835	3,174,233	3,644	720,692	3,691
\$20,000 under \$30,000	3,439,525	41,188	4,033,359	50,871	3,070,696	4,567	1,276,311	5,617
\$30,000 under \$40,000	2,914,802	40,732	3,344,936	51,864	2,804,473	4,390	1,785,546	6,483
\$40,000 under \$50,000	2,467,530	36,130	2,603,514	42,589	2,288,554	4,208	1,675,548	5,311
\$50,000 under \$60,000	2,090,866	34,484	2,141,611	39,710	1,852,955	3,775	1,836,391	5,669
\$60,000 under \$70,000	1,767,133	31,983	1,761,657	35,386	1,467,531	3,201	1,493,162	5,189
\$70,000 under \$80,000	1,515,160	31,443	1,372,841	29,563	1,052,275	2,636	1,384,195	4,547
\$80,000 under \$90,000	1,108,684	24,782	1,120,253	26,323	727,931	2,439	1,080,890	3,441
\$90,000 under \$100,000	745,814	18,095	855,905	24,963	524,808	1,914	769,829	2,784
\$100,000 under \$125,000	1,232,983	32,046	1,394,789	42,392	963,809	4,323	1,196,304	4,480
\$125,000 under \$150,000	635,148	20,580	815,045	32,866	523,596	2,668	559,103	2,693
\$150,000 under \$175,000	364,589	13,030	458,855	25,600	355,957	2,464	329,615	1,736
\$175,000 under \$200,000	228,503	10,231	334,353	21,434	245,098	2,024	206,961	1,461
\$200,000 under \$300,000	361,470	17,158	592,476	48,828	526,868	5,349	364,532	2,694
\$300,000 under \$400,000	132,057	7,270	252,224	31,047	204,065	2,435	124,669	1,137
\$400,000 under \$500,000	60,877	3,151	142,591	27,069	106,518	1,410	60,114	612
\$500,000 under \$1,000,000	94,390	5,951	198,011	48,774	175,007	2,594	81,220	1,283
\$1,000,000 or more	55,185	4,656	111,259	59,440	113,556	2,100	38,722	1,122

Footnotes at end of table

**Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2000--Continued**

[All figures are estimates based on samples--numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Total itemized deductions				Taxable income			
	2000 Adjusted Gross Income		1979 Income Concept		2000 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total.....	42,534,320	822,361	42,518,364	785,309	105,259,292	4,544,242	105,259,292	4,544,242
Under \$10,000.....	653,015	7,391	713,394	7,619	8,428,327	15,632	8,340,586	16,028
\$10,000 under \$20,000.....	2,055,745	23,189	2,146,604	21,758	18,773,390	114,054	18,659,864	113,898
\$20,000 under \$30,000.....	3,341,040	37,418	3,578,684	37,573	17,817,064	235,632	18,354,234	246,148
\$30,000 under \$40,000.....	4,345,285	50,901	4,496,733	49,147	13,409,907	289,468	13,876,064	309,730
\$40,000 under \$50,000.....	4,637,438	58,045	4,532,072	54,187	10,376,300	305,176	10,232,871	312,397
\$50,000 under \$60,000.....	4,517,400	62,500	4,469,951	58,560	8,127,047	305,644	7,962,561	306,752
\$60,000 under \$70,000.....	4,239,705	62,370	4,073,534	57,632	6,295,015	285,247	6,015,950	277,391
\$70,000 under \$80,000.....	3,787,220	61,087	3,536,108	53,855	4,952,637	263,627	4,580,863	245,567
\$80,000 under \$90,000.....	2,929,532	49,942	2,776,582	45,258	3,604,449	223,159	3,439,444	211,429
\$90,000 under \$100,000.....	2,203,122	41,109	2,097,558	37,187	2,631,154	184,699	2,522,692	174,504
\$100,000 under \$125,000.....	3,609,669	77,357	3,511,288	72,204	4,119,101	344,682	4,036,095	331,922
\$125,000 under \$150,000.....	1,844,776	45,377	1,858,050	42,858	2,022,255	213,710	2,052,918	208,145
\$150,000 under \$175,000.....	1,089,211	30,690	1,101,979	29,174	1,176,452	149,354	1,219,518	146,678
\$175,000 under \$200,000.....	706,311	21,777	730,049	21,206	758,864	113,959	795,507	109,803
\$200,000 under \$300,000.....	1,308,747	48,800	1,403,261	48,325	1,393,468	278,852	1,523,585	280,114
\$300,000 under \$400,000.....	461,592	22,734	533,868	23,638	493,573	146,899	585,948	154,014
\$400,000 under \$500,000.....	224,051	13,081	280,418	14,162	245,669	96,192	310,468	100,989
\$500,000 under \$1,000,000.....	361,512	29,660	424,814	30,865	395,408	239,349	472,679	248,179
\$1,000,000 or more.....	218,949	78,932	253,418	80,102	239,213	738,907	277,446	750,554

  

Size of income	Total tax credits				Total income tax			
	2000 Adjusted Gross Income		1979 Income Concept		2000 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total.....	37,736,095	37,722	37,736,095	37,722	96,817,603	380,645	96,817,603	980,645
Under \$10,000.....	1,228,761	125	1,200,986	129	7,837,160	2,355	7,755,415	2,457
\$10,000 under \$20,000.....	5,407,242	2,606	5,387,531	2,609	14,476,025	14,408	14,409,658	14,396
\$20,000 under \$30,000.....	6,364,326	5,632	6,449,022	5,662	14,863,043	29,533	15,364,685	31,102
\$30,000 under \$40,000.....	4,677,401	4,149	4,771,410	4,162	13,002,482	40,229	13,468,252	43,675
\$40,000 under \$50,000.....	4,193,202	3,870	4,137,394	3,803	10,250,253	45,739	10,108,078	47,235
\$50,000 under \$60,000.....	3,426,686	3,456	3,410,039	3,460	8,080,758	47,400	7,923,009	48,008
\$60,000 under \$70,000.....	2,910,317	3,021	2,850,731	2,902	6,280,852	45,801	6,000,135	45,101
\$70,000 under \$80,000.....	2,470,078	2,662	2,371,640	2,561	4,948,186	45,002	4,577,004	42,274
\$80,000 under \$90,000.....	1,818,464	1,821	1,766,188	1,835	3,600,440	41,371	3,425,379	39,014
\$90,000 under \$100,000.....	1,371,321	1,241	1,301,746	1,186	2,631,286	35,976	2,521,214	34,159
\$100,000 under \$125,000.....	1,783,740	1,627	1,789,816	1,531	4,118,904	72,328	4,028,798	69,412
\$125,000 under \$150,000.....	545,939	400	605,326	419	2,022,669	48,068	2,052,065	46,533
\$150,000 under \$175,000.....	304,587	285	315,510	223	1,176,831	35,390	1,218,923	34,603
\$175,000 under \$200,000.....	195,832	205	215,223	226	759,466	28,249	796,296	26,867
\$200,000 under \$300,000.....	425,022	784	482,345	855	1,394,509	74,940	1,522,003	74,277
\$300,000 under \$400,000.....	186,232	453	206,297	575	493,804	42,408	586,161	43,774
\$400,000 under \$500,000.....	102,550	308	117,537	390	245,732	29,107	310,503	29,889
\$500,000 under \$1,000,000.....	183,416	1,092	203,257	1,187	395,756	76,022	473,283	78,041
\$1,000,000 or more.....	140,979	3,985	154,096	4,008	239,448	226,320	276,742	229,827

\* Individual Retirement Arrangements are included in the calculation of "Pensions and annuities."

NOTE: Detail may not add to totals because of rounding

as moving expenses prior to 1994). For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

### Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 86) made extensive changes to the calculation of

AGI beginning with 1987. These changes made necessary a revision of the calculation of the 1979 Income Concept, in order to make tax years beginning with 1987 comparable to the base years, 1979 through 1986. The law changes limited the deduction of passive losses and eliminated unreimbursed employee business expenses and moving expenses as "adjustments" (moving expenses changed back for 1994) in

figuring AGI beginning with Tax Year 1987. Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive losses had to be deducted in the 1979 Income Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data with that for years after 1986 are misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all years. Table B shows total income and selected tax items for 2000 using AGI and the 1979 Income Concept, classified by size of 2000 AGI.

Before TRA 86 became effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of \$200,000 or more. But, with the elimination of preferential treatment of various income items by TRA 86, such as the exclusion of a portion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures. For 2000, 1979 Concept income was 2.8 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$226.2 billion in nontaxable pensions and annuities

(including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 8.5 percent for 2000; income for the group \$200,000 and above increased 17.6 percent, after increasing 18.6 percent for 1999. Total income tax for all returns increased 11.8 percent; and total income tax reported for the \$200,000 and above income group increased 18.1 percent for 2000, following an increase of 19.2 percent for 1999.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 2000 are shown in Figure 4.

For the population as a whole, average tax rates for 2000 (based on the 1979 Income Concept) are higher than those for 1986 (before tax reform). However, between these 2 years, the average tax rates declined in all income categories below \$500,000. The remaining two income categories show the following increases in average tax rates between 1986 and 2000: returns with income between \$500,000 and \$1,000,000 increased 0.6 percentage points; and returns with income exceeding \$1,000,000 increased 4.6 percentage points. Although the average tax rate for 2000 was calculated using a lower maximum marginal tax rate of 39.6 percent for 2000 compared to 50 percent for 1986, it was calculated on income which included all capital gains (long-term gains could be partially excluded from income for 1986). Also, certain deductions from income that were allowed for 1986 were limited or eliminated beginning with 1987.

**Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-2000**

Size of 2000 AGI	Total income tax as a percentage of adjusted gross income														
	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
<b>All returns, total.....</b>	<b>14.8</b>	<b>13.3</b>	<b>13.4</b>	<b>13.3</b>	<b>13.1</b>	<b>12.9</b>	<b>13.1</b>	<b>13.5</b>	<b>13.7</b>	<b>14.0</b>	<b>14.5</b>	<b>14.7</b>	<b>14.6</b>	<b>15.0</b>	<b>6.0</b>
Under \$10,000.....	4.3	4.0	4.0	3.8	3.7	3.5	3.2	3.0	3.0	3.0	3.1	3.2	2.9	3.0	3.3
\$10,000 under \$20,000.....	7.8	6.8	6.5	6.4	6.1	5.5	5.1	4.9	4.8	4.7	4.6	4.3	4.3	4.1	4.1
\$20,000 under \$30,000.....	10.6	9.4	9.3	9.3	9.1	8.7	8.4	8.2	8.1	7.9	7.7	7.6	6.8	6.7	6.5
\$30,000 under \$40,000.....	12.2	10.6	10.9	10.9	10.6	10.5	10.2	10.1	10.0	9.8	9.7	9.6	8.8	8.6	8.5
\$40,000 under \$50,000.....	13.8	11.8	11.6	11.5	11.4	11.0	10.8	10.7	10.8	10.7	10.8	10.7	10.0	9.8	9.8
\$50,000 under \$60,000.....	15.5	13.5	13.2	12.9	12.4	12.1	11.6	11.5	11.4	11.4	11.3	11.3	10.7	10.6	10.6
\$60,000 under \$70,000.....	16.9	15.1	14.5	14.2	13.8	13.2	12.9	12.7	12.6	12.5	12.3	12.1	11.4	11.2	11.2
\$70,000 under \$80,000.....	18.7	16.5	15.6	15.3	14.9	14.4	14.0	13.9	13.8	13.6	13.6	13.4	12.6	12.4	12.1
\$80,000 under \$90,000.....	19.9	17.8	16.6	16.2	15.8	15.4	15.0	15.1	14.9	14.6	14.6	14.4	13.5	13.5	13.5
\$90,000 under \$100,000.....	20.8	18.8	17.4	17.3	16.6	16.0	15.9	15.7	15.9	15.8	15.4	15.2	14.8	14.5	14.4
\$100,000 under \$125,000.....	23.1	20.1	18.8	18.4	17.5	17.3	16.9	17.0	17.0	16.9	16.7	16.5	16.0	15.8	15.8
\$125,000 under \$150,000.....	25.2	21.8	20.3	19.8	19.2	18.6	18.7	18.6	18.6	18.3	18.4	17.7	17.7	17.6	17.4
\$150,000 under \$175,000.....	28.0	23.0	21.6	21.1	20.4	19.8	19.6	19.7	19.9	19.9	19.8	19.3	18.8	19.0	18.6
\$175,000 under \$200,000.....	29.3	23.9	22.5	21.8	21.1	21.0	20.7	21.2	21.4	20.9	20.9	20.5	20.0	20.0	19.9
\$200,000 under \$300,000.....	31.1	25.8	23.7	22.8	22.6	22.7	22.9	23.8	23.9	23.8	23.4	22.9	22.4	22.4	22.4
\$300,000 under \$400,000.....	33.7	27.0	24.0	23.6	23.7	24.3	24.4	26.9	26.9	26.8	26.6	26.1	25.4	25.4	25.0
\$400,000 under \$500,000.....	36.2	28.2	24.1	23.9	23.6	24.9	25.3	28.4	28.6	28.7	28.2	27.4	26.9	26.7	26.6
\$500,000 under \$1,000,000.....	38.4	29.0	24.6	24.0	24.0	25.7	26.0	30.0	30.2	30.2	30.1	29.0	28.2	28.4	28.3
\$1,000,000 or more.....	40.2	28.6	25.0	24.2	24.1	26.2	26.8	31.2	31.1	31.4	30.8	28.8	27.5	27.9	27.7

  

Size of 2000 AGI	Total income tax as a percentage of 1979 Income Concept														
	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
<b>All returns, total.....</b>	<b>13.3</b>	<b>13.1</b>	<b>13.3</b>	<b>13.2</b>	<b>13.0</b>	<b>12.7</b>	<b>12.8</b>	<b>13.3</b>	<b>13.5</b>	<b>13.8</b>	<b>14.3</b>	<b>14.5</b>	<b>14.2</b>	<b>14.6</b>	<b>15.0</b>
Under \$10,000.....	4.9	4.2	4.4	4.3	4.3	4.0	3.5	3.2	3.2	3.1	3.2	3.4	3.1	3.2	3.6
\$10,000 under \$20,000.....	7.6	6.7	6.5	6.4	6.1	5.5	5.1	4.8	4.8	4.7	4.6	4.4	4.2	4.1	4.0
\$20,000 under \$30,000.....	10.0	9.3	9.3	9.3	9.1	8.7	8.3	8.2	8.1	7.9	7.8	7.6	6.9	6.8	6.6
\$30,000 under \$40,000.....	11.6	10.7	10.7	10.9	10.7	10.5	10.2	10.2	10.1	10.1	10.0	9.8	9.1	8.9	9.0
\$40,000 under \$50,000.....	12.6	11.7	11.7	11.5	11.5	11.1	10.9	10.8	11.0	11.0	11.1	11.0	10.3	10.1	10.2
\$50,000 under \$60,000.....	13.8	13.4	13.2	12.9	12.5	12.0	11.6	11.6	11.6	11.6	11.6	11.5	11.0	10.9	10.9
\$60,000 under \$70,000.....	14.9	15.0	14.5	14.2	13.8	13.2	12.9	12.7	12.7	12.5	12.5	12.4	11.4	11.4	11.5
\$70,000 under \$80,000.....	15.8	16.2	15.4	15.2	14.6	14.2	13.7	13.7	13.6	13.6	13.5	13.3	12.6	12.4	12.3
\$80,000 under \$90,000.....	16.7	17.5	16.1	16.2	15.5	15.1	14.6	14.7	14.6	14.4	14.5	14.2	13.3	13.4	13.4
\$90,000 under \$100,000.....	16.8	18.1	17.1	16.8	16.1	15.5	15.2	15.3	15.4	15.5	15.2	15.2	14.5	14.0	14.2
\$100,000 under \$125,000.....	18.3	19.3	18.0	17.7	16.9	16.6	16.2	16.3	16.3	16.2	16.1	16.0	15.2	15.4	15.4
\$125,000 under \$150,000.....	19.0	20.6	19.6	18.8	18.0	17.3	17.2	17.7	17.4	17.4	17.3	16.7	16.6	16.6	16.6
\$150,000 under \$175,000.....	19.3	21.2	20.6	20.0	19.1	18.3	17.8	18.0	18.5	18.1	18.4	18.2	17.1	17.5	17.5
\$175,000 under \$200,000.....	20.3	22.5	21.6	20.7	20.0	18.6	19.0	19.1	19.4	19.2	18.9	18.8	18.1	18.4	18.0
\$200,000 under \$300,000.....	22.6	23.8	22.3	21.5	21.4	20.5	20.2	21.4	21.5	21.5	21.3	20.4	19.4	19.9	20.2
\$300,000 under \$400,000.....	22.6	24.5	22.6	21.9	21.5	21.6	21.6	23.5	23.7	23.7	23.1	24.0	21.5	21.3	21.7
\$400,000 under \$500,000.....	23.4	26.5	23.2	22.7	22.3	23.0	21.4	25.4	24.8	25.1	25.0	24.3	22.6	23.2	21.5
\$500,000 under \$1,000,000.....	23.7	26.7	23.5	22.0	21.7	23.5	22.6	26.3	26.1	26.7	27.1	26.1	24.3	24.0	24.3
\$1,000,000 or more.....	21.4	26.8	24.5	23.2	23.2	25.2	26.1	29.5	30.1	30.4	29.8	27.5	26.2	26.1	26.0





# Section 2

# Description of the Sample

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

## Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2001.

All returns processed during 2001 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (129,644,980 returns) reported in Table C and the estimated total of all returns (129,367,108) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 2000. While about 98 percent of the returns processed during Calendar Year 2001 were for Tax Year 2000, the

remaining returns were mostly for prior years, and a few for non-calendar years ending during 2001 and 2002. Returns for prior years were used in place of 2000 returns expected to be received and processed after December 31, 2001. This was done based on the assumption that the characteristics of returns due, but not yet processed, can best be represented by the returns for previous income years that were processed in 2001.

## Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is randomly selected independently from each stratum. Strata are defined by:

1. Nontaxable with adjusted gross income or expanded income of \$200,000 or more and no alternative minimum tax.
2. High combined business and farm total receipts of \$50,000,000 or more.
3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Indexed positive or negative income. Sixty variables are used to derive positive and

*Bonnye Walker and Valerie Puckett designed the sample and prepared the text and tables in this section under the direction of Yahia Ahmed, Chief, Mathematical Statistics Section, Statistical Computing Branch.*

negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 1991. (See footnote 1 for details.)

5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table C shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. (See references 1 and 2 for details.) The sampling rates range from 0.05 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 2001 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000. (See reference 3 for details.)

## Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Submission Processing Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy

of the taxpayer's return to enter the required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced at the Detroit Computing Center. Adjustments and imputations for selected fields based on prior year data and other available information were used to make each record internally consistent. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2000, 0.20 percent of the sample returns were unavailable.

## Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

## Sampling Variability and Confidence Intervals

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

The standard error may be expressed as a percentage of the value being estimated. This ratio is called the coefficient of variation (CV). Table 1.4 CV contains estimated CV's for the estimates included in Table 1.4 of this report.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. If all

possible samples were selected under essentially the same conditions and an estimate and its estimated standard error were calculated from each sample, then:

1. About 68 percent of the intervals from one standard error below the estimate to one standard error above the estimate would include the population value. This is a 68 percent confidence interval.
2. About 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the population value. This is a 95 percent confidence interval.

For example, from Table 1.4, the amount estimate for State Income Tax Refunds, X, is \$18.310 billion, and its related coefficient of variation, CV(X), is 0.92 percent. The standard error of the estimate, SE(X), needed to construct the confidence interval estimate, is:

$$\begin{aligned} \text{SE}(X) &= X \cdot \text{CV}(X) \\ &= (\$18.310 \times 10^9) \cdot (0.0092) \\ &= \$0.168 \text{ billion} \end{aligned}$$

The p percent confidence interval is calculated using the formula:

$$X \pm z \cdot \text{SE}(X)$$

where z takes the value 1, 2, or 3 when p is 68, 95, or 99, respectively. Based on these data, the 68 percent confidence interval is from \$18.141 billion to \$18.478 billion, the 95 percent confidence interval is from \$17.973 billion to \$18.647 billion, and the 99 percent confidence interval is from \$17.806 billion to \$18.814 billion.

## Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in order to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations

and deletions are indicated by a double asterisk (\*\*).

Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (\*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

In the tables, a dash (-) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

## Footnote

- [1] Indexing of positive and negative income is done by dividing each by the ratio of the Chain-Type Price Index for the Gross Domestic Product for the fourth quarter of 1999 to the fourth quarter of the base year of 1991. The indices can be found in U. S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business* (January 2001) Vol. 81, number 1.

## References

- [1] Hostetter, S., Czajka, J. L., Schirm, A. L., and O'Connor, K. (1990), "Choosing the Appropriate Income Classifier for Economic Tax Modeling," in *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 419-424.
- [2] Schirm, A. L., and Czajka, J. L. (1991), "Alternative Designs for a Cross-Sectional Sample of Individual Tax Returns: the Old and the New," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 163-168.
- [3] Harte, J.M. (1986), "Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 603-608.

Table C.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2000

Description of the sample strata													Number of returns	
Description of the sample strata	Degree of interest <sup>4</sup>	Number of Returns by type of form attached										Population counts <sup>1</sup>	Sample counts	
		Form 1040, with Form 1116 or Form 2555		Form 1040, with Schedule C but without Form 1116 or Form 2555		Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555		All other forms						
		Population counts (2)	Sample counts (3)	Population counts (4)	Sample counts (5)	Population counts (6)	Sample counts (7)	Population counts (8)	Sample counts (9)					
Total		3,027,283	45,838	17,555,465	39,146	1,498,052	4,572	107,559,041	101,454		129,644,980	196,149		
Indexed Negative Income <sup>5</sup>											4,114	4,114		
\$10,000,000 or more	All	123	123	535	535	74	74	673	673		1,405	1,405		
\$5,000,000 under \$10,000,000	All	136	136	669	669	133	133	866	866		1,804	1,804		
\$2,000,000 under \$5,000,000	All	583	213	2,720	847	605	226	3,308	1,060		7,216	2,346		
\$1,000,000 under \$2,000,000	All	1,127	185	6,219	955	1,493	232	6,502	1,094		15,341	2,466		
\$500,000 under \$1,000,000	All	2,392	85	16,715	604	4,171	135	15,394	534		38,672	1,358		
\$250,000 under \$500,000	All	0	0	44,380	417	9,988	115	35,079	317		89,447	849		
\$120,000 under \$250,000	All	7,349	42	84,048	366	17,081	59	73,798	318		182,276	785		
\$60,000 under \$120,000	All	0	0	128,477	323	17,725	44	106,064	308		252,266	675		
Under \$60,000	All	0	0	328,470	464	32,144	51	411,047	578		771,661	1,093		
Indexed Positive Income <sup>5</sup>														
Under \$30,000	1							27,785,946	13,699		27,785,946	13,699		
Under \$30,000	2	160,379	79	1,885,834	1,031	101,811	55	29,080,327	14,672		31,228,351	15,837		
Under \$30,000	3-4	208,085	212	3,429,032	3,527	157,851	167	6,045,127	6,374		9,840,095	10,280		
\$30,000 under \$60,000	1-2	222,379	117	1,699,023	871	180,104	74	21,194,368	10,500		23,295,874	11,562		
\$30,000 under \$60,000	3-4	338,879	394	3,348,934	3,598	273,876	290	5,749,953	6,216		9,711,642	10,498		
\$60,000 under \$120,000	1-3	449,552	213	1,960,884	1,001	235,555	123	10,685,658	5,233		13,331,649	6,570		
\$60,000 under \$120,000	4	394,887	402	2,332,571	2,367	196,263	189	2,566,216	2,575		5,489,937	5,533		
\$120,000 under \$250,000	1-3	268,140	369	497,036	728	103,647	155	1,783,172	2,562		2,651,995	3,814		
\$120,000 under \$250,000	4	382,565	1,135	1,132,060	3,297	80,401	230	1,113,314	3,232		2,708,340	7,894		
\$250,000 under \$500,000	All	318,792	2,112	476,221	3,217	61,916	396	628,683	4,150		1,485,612	9,875		
\$500,000 under \$1,000,000	All	152,572	3,755	133,491	3,308	17,065	396	185,029	4,380		488,157	11,839		
\$1,000,000 under \$2,000,000	All	67,695	8,218	33,932	4,146	4,311	553	58,474	7,268		164,412	20,185		
\$2,000,000 under \$5,000,000	All	34,750	11,151	10,936	3,598	1,441	478	22,759	7,561		69,886	22,788		
\$5,000,000 under \$10,000,000	All	9,924	9,924	2,236	2,236	266	266	4,911	4,911		17,337	17,337		
\$10,000,000 or more	All	6,974	6,973	1,042	1,041	131	131	2,373	2,373		10,520	10,518		

<sup>1</sup> This population includes an estimated 267,872 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling

<sup>2</sup> This population includes 172 Form 1040 returns that were misclassified because of bad data collected during revenue processing

<sup>3</sup> This population includes 787 Form 1040 returns that were filed and processed during Calendar Year 2002 as a result of legislation for taxpayers affected by the events of September 11, 2001

<sup>4</sup> Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. 'All' refers to income classes for which returns with all four degrees of interest are assigned

<sup>5</sup> Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.1640 to represent a base year of 1991

\*\* Sampling Strata Collapsed

# Section 3

# Basic Tables

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*Tony Hall was responsible for programming the Basic Tables. Table 1.4CV was programmed by Valerie Puckett. Review of tables was performed by Michael Parisi.*

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Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns				Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit		Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total			Amount	Percent of total
	(1)	(2)	(3)	(4)	(6)	(7)	(8)	(9)
<b>Size of Adjusted Gross Income</b>								
<b>Total.....</b>	<b>129,373,500</b>	<b>100.0</b>	<b>6,365,376,648</b>	<b>100.0</b>	<b>96,817,603</b>	<b>100.0</b>	<b>6,083,262,832</b>	<b>100.0</b>
No adjusted gross income.....	1,146,357	0.9	-58,599,965	(X)	5,714	(Z)	-5,646,432	(X)
\$1 under \$1,000.....	1,819,159	1.4	1,070,919	(Z)	190,266	0.2	161,154	(Z)
\$1,000 under \$2,000.....	2,604,615	2.0	3,920,683	0.1	531,084	0.5	787,777	(Z)
\$2,000 under \$3,000.....	2,779,978	2.1	6,927,007	0.1	415,065	0.4	1,043,775	(Z)
\$3,000 under \$4,000.....	2,880,909	2.2	10,062,159	0.2	357,072	0.4	1,239,517	(Z)
\$4,000 under \$5,000.....	2,718,080	2.1	12,222,615	0.2	806,457	0.8	3,730,721	0.1
\$5,000 under \$6,000.....	2,586,734	2.0	14,239,843	0.2	961,007	1.0	5,289,661	0.1
\$6,000 under \$7,000.....	2,596,068	2.0	16,907,546	0.3	771,260	0.8	5,013,483	0.1
\$7,000 under \$8,000.....	2,583,200	2.0	19,354,644	0.3	1,084,677	1.1	8,154,793	0.1
\$8,000 under \$9,000.....	2,388,835	1.8	20,294,412	0.3	1,252,443	1.3	10,674,805	0.2
\$9,000 under \$10,000.....	2,646,765	2.0	25,179,214	0.4	1,462,116	1.5	13,885,078	0.2
\$10,000 under \$11,000.....	2,442,093	1.9	25,614,360	0.4	1,325,047	1.4	13,903,164	0.2
\$11,000 under \$12,000.....	2,492,351	1.9	28,656,134	0.5	1,371,883	1.4	15,775,709	0.3
\$12,000 under \$13,000.....	2,366,957	1.8	29,614,468	0.5	1,327,901	1.4	16,610,478	0.3
\$13,000 under \$14,000.....	2,401,500	1.9	32,441,151	0.5	1,367,866	1.4	18,756,797	0.3
\$14,000 under \$15,000.....	2,408,163	1.9	34,915,352	0.5	1,515,132	1.6	21,980,861	0.4
\$15,000 under \$16,000.....	2,436,733	1.9	37,768,619	0.6	1,536,820	1.6	23,830,244	0.4
\$16,000 under \$17,000.....	2,348,086	1.8	38,724,678	0.6	1,495,761	1.5	24,663,504	0.4
\$17,000 under \$18,000.....	2,294,428	1.8	40,136,827	0.6	1,490,089	1.5	26,070,937	0.4
\$18,000 under \$19,000.....	2,338,541	1.8	43,261,816	0.7	1,531,692	1.6	28,341,834	0.5
\$19,000 under \$20,000.....	2,243,747	1.7	43,709,776	0.7	1,493,833	1.5	29,104,369	0.5
\$20,000 under \$25,000.....	9,993,115	7.7	224,389,266	3.5	7,565,852	7.8	170,489,560	2.8
\$25,000 under \$30,000.....	8,368,758	6.5	229,375,741	3.6	7,297,191	7.5	200,412,591	3.3
\$30,000 under \$40,000.....	13,547,727	10.5	470,892,948	7.4	13,002,482	13.4	452,426,449	7.4
\$40,000 under \$50,000.....	10,412,090	8.0	485,603,449	7.3	10,250,253	10.6	458,456,240	7.5
\$50,000 under \$75,000.....	17,076,159	13.2	1,044,655,055	16.4	16,960,863	17.5	1,037,954,556	17.1
\$75,000 under \$100,000.....	8,597,328	6.6	737,503,612	11.6	8,580,658	8.9	736,074,937	12.1
\$100,000 under \$200,000.....	8,063,447	6.2	1,066,341,747	16.8	8,077,869	8.3	1,065,628,822	17.5
\$200,000 under \$500,000.....	2,135,763	1.7	613,755,638	9.6	2,134,046	2.2	613,254,667	10.1
\$500,000 under \$1,000,000.....	396,131	0.3	269,020,887	4.2	395,756	0.4	268,764,782	4.4
\$1,000,000 under \$1,500,000.....	99,510	0.1	120,604,227	1.9	99,415	0.1	120,487,644	2.0
\$1,500,000 under \$2,000,000.....	44,582	(Z)	76,710,836	1.2	44,543	(Z)	76,642,661	1.3
\$2,000,000 under \$5,000,000.....	66,768	0.1	199,393,478	3.1	66,693	0.1	199,171,386	3.3
\$5,000,000 under \$10,000,000.....	17,610	(Z)	120,577,375	1.9	17,592	(Z)	120,457,321	2.0
\$10,000,000 or more.....	11,215	(Z)	300,128,133	4.7	11,206	(Z)	299,658,987	4.9

Footnotes at end of table.

**Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued**  
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable returns											
	Taxable income			Income tax after credits			Total income tax					
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Percentage of	Total income	Adjusted gross income less deficit	Average income tax (dollars)	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
<b>Size of Adjusted Gross Income</b>												
<b>Total.....</b>	<b>96,790,894</b>	<b>4,503,227,232</b>	<b>100.0</b>	<b>96,815,794</b>	<b>980,496,655</b>	<b>100.0</b>	<b>980,645,201</b>	<b>100.0</b>	<b>21.8</b>	<b>16.1</b>	<b>10,129</b>	
No adjusted gross income	-	-	-	5,608	116,892	(Z)	123,842	(Z)	(Z)	(Z)	21,673	
\$1 under \$1,000	190,266	28,514	(Z)	190,266	3,283	(Z)	3,283	(Z)	11.5	2.0	17	
\$1,000 under \$2,000	531,081	374,218	(Z)	531,084	48,842	(Z)	48,842	(Z)	13.1	6.2	92	
\$2,000 under \$3,000	414,672	527,133	(Z)	415,065	78,159	(Z)	78,159	(Z)	14.8	7.5	188	
\$3,000 under \$4,000	357,069	637,697	(Z)	357,072	95,359	(Z)	95,359	(Z)	15.0	7.7	267	
\$4,000 under \$5,000	806,225	737,555	(Z)	806,457	113,486	(Z)	113,486	(Z)	15.4	3.0	141	
\$5,000 under \$6,000	960,999	1,529,668	(Z)	960,999	230,086	(Z)	230,106	(Z)	15.0	4.4	239	
\$6,000 under \$7,000	769,308	1,895,130	(Z)	771,252	284,876	(Z)	284,946	(Z)	15.0	5.7	369	
\$7,000 under \$8,000	1,084,669	2,355,721	0.1	1,084,677	355,522	(Z)	355,522	(Z)	15.1	4.4	328	
\$8,000 under \$9,000	1,252,429	2,912,486	0.1	1,252,443	419,075	(Z)	419,075	(Z)	14.4	3.9	335	
\$9,000 under \$10,000	1,460,788	4,144,814	0.1	1,462,116	602,212	0.1	602,212	0.1	14.5	4.3	412	
\$10,000 under \$11,000	1,325,047	4,828,478	0.1	1,325,047	707,121	0.1	707,121	0.1	14.6	5.1	534	
\$11,000 under \$12,000	1,371,877	6,094,392	0.1	1,371,883	890,206	0.1	890,206	0.1	14.6	5.6	649	
\$12,000 under \$13,000	1,327,856	6,923,341	0.2	1,327,901	1,011,441	0.1	1,011,441	0.1	14.6	6.1	762	
\$13,000 under \$14,000	1,387,866	7,974,265	0.2	1,387,866	1,160,327	0.1	1,160,327	0.1	14.6	6.2	836	
\$14,000 under \$15,000	1,515,132	9,714,670	0.2	1,515,132	1,403,511	0.1	1,403,511	0.1	14.4	6.4	926	
\$15,000 under \$16,000	1,536,811	10,347,041	0.2	1,536,820	1,505,025	0.2	1,505,025	0.2	14.5	6.3	979	
\$16,000 under \$17,000	1,495,416	11,586,612	0.3	1,495,761	1,685,146	0.2	1,685,146	0.2	14.5	6.8	1,127	
\$17,000 under \$18,000	1,490,081	12,797,205	0.3	1,490,089	1,843,503	0.2	1,843,503	0.2	14.4	7.1	1,237	
\$18,000 under \$19,000	1,531,609	14,162,864	0.3	1,531,692	2,021,154	0.2	2,021,154	0.2	14.3	7.1	1,320	
\$19,000 under \$20,000	1,493,830	15,227,957	0.3	1,493,833	2,181,055	0.2	2,181,055	0.2	14.3	7.5	1,460	
\$20,000 under \$25,000	7,565,567	95,920,896	2.1	7,565,852	13,131,415	1.3	13,131,415	1.3	13.7	7.7	1,736	
\$25,000 under \$30,000	7,296,203	120,217,172	2.7	7,297,191	16,401,405	1.7	16,401,405	1.7	13.6	8.2	2,248	
\$30,000 under \$40,000	13,000,322	285,893,885	6.3	13,002,470	40,227,229	4.1	40,229,243	4.1	14.1	8.9	3,094	
\$40,000 under \$50,000	10,248,634	303,803,958	6.7	10,250,253	45,739,387	4.7	45,739,387	4.7	15.1	10.0	4,462	
\$50,000 under \$75,000	16,956,819	723,601,864	16.1	16,960,828	115,738,948	11.8	115,745,997	11.8	16.0	11.2	6,824	
\$75,000 under \$100,000	8,577,801	537,386,546	11.9	8,580,510	99,798,276	10.2	99,803,213	10.2	18.6	13.6	11,631	
\$100,000 under \$200,000	8,075,783	821,633,859	18.2	8,076,542	184,010,274	18.8	184,034,909	18.8	22.4	17.3	22,783	
\$200,000 under \$500,000	2,132,271	521,857,113	11.6	2,133,889	146,412,716	14.9	146,454,328	14.9	28.1	23.9	68,628	
\$500,000 under \$1,000,000	395,300	239,292,033	5.3	395,754	76,010,867	7.8	76,021,565	7.8	31.8	28.3	192,092	
\$1,000,000 under \$1,500,000	99,268	108,705,139	2.4	99,414	35,134,367	3.6	35,149,293	3.6	32.3	29.2	353,561	
\$1,500,000 under \$2,000,000	44,495	69,582,900	1.5	44,543	22,513,630	2.3	22,521,143	2.3	32.4	29.4	505,605	
\$2,000,000 under \$5,000,000	66,631	181,727,847	4.0	66,690	58,213,967	5.9	58,226,583	5.9	32.0	29.2	873,054	
\$5,000,000 under \$10,000,000	17,571	109,884,360	2.4	17,591	34,326,639	3.5	34,332,526	3.5	31.2	28.5	1,951,599	
\$10,000,000 or more	11,199	268,919,902	6.0	11,206	76,081,256	7.8	76,090,875	7.8	28.3	25.4	6,790,191	

Footnotes at end of table



Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
<b>Accumulated from Smallest Size of Adjusted Gross Income</b>									
No adjusted gross income .....	1,146,357	0.9	-58,599,965	(X)	-\$1,118	5,714	(Z)	-5,646,432	(X)
\$1 under \$1,000	1,819,159	1.4	1,070,919	(Z)	589	190,266	0.2	161,154	(Z)
\$1 under \$2,000	4,423,774	3.4	4,991,602	0.1	1,128	721,350	0.7	948,930	(Z)
\$1 under \$3,000	7,203,752	5.6	11,918,609	0.2	1,655	1,136,415	1.2	1,992,705	(Z)
\$1 under \$4,000	10,084,661	7.8	21,980,768	0.3	2,180	1,493,487	1.5	3,232,222	0.1
\$1 under \$5,000	12,802,742	9.9	34,203,382	0.5	2,672	2,299,944	2.4	6,962,943	0.1
\$1 under \$6,000	15,389,476	11.9	48,443,225	0.8	3,148	3,260,951	3.4	12,252,604	0.2
\$1 under \$7,000	17,985,543	13.9	65,350,771	1.0	3,634	4,032,211	4.2	17,266,088	0.3
\$1 under \$8,000	20,568,744	15.9	84,705,415	1.3	4,118	5,116,888	5.3	25,420,880	0.4
\$1 under \$9,000	22,957,578	17.7	104,999,828	1.6	4,574	6,369,331	6.6	36,095,685	0.6
\$1 under \$10,000	25,604,343	19.8	130,179,042	2.0	5,084	7,831,447	8.1	49,980,764	0.8
\$1 under \$11,000	28,046,437	21.7	155,793,402	2.4	5,555	9,156,493	9.5	63,883,927	1.0
\$1 under \$12,000	30,538,788	23.6	184,451,536	2.9	6,040	10,528,376	10.9	79,659,636	1.3
\$1 under \$13,000	32,905,745	25.4	214,066,004	3.3	6,505	11,856,278	12.2	96,270,115	1.6
\$1 under \$14,000	35,307,245	27.3	246,507,155	3.8	6,982	13,244,144	13.7	115,026,911	1.9
\$1 under \$15,000	37,715,408	29.2	281,422,506	4.4	7,462	14,759,276	15.2	137,007,773	2.3
\$1 under \$16,000	40,152,140	31.0	319,191,125	5.0	7,950	16,296,097	16.8	160,838,017	2.6
\$1 under \$17,000	42,500,226	32.9	357,915,803	5.6	8,422	17,791,857	18.4	185,501,521	3.0
\$1 under \$18,000	44,794,654	34.6	398,052,630	6.2	8,886	19,281,946	19.9	211,572,458	3.5
\$1 under \$19,000	47,133,195	36.4	441,314,446	6.9	9,363	20,813,638	21.5	239,914,293	3.9
\$1 under \$20,000	49,376,942	38.2	485,024,222	7.6	9,823	22,307,472	23.0	269,018,662	4.4
\$1 under \$25,000	59,370,057	45.9	709,413,488	11.0	11,949	29,873,324	30.9	439,508,222	7.2
\$1 under \$30,000	67,738,815	52.4	938,789,229	14.6	13,859	37,170,515	38.4	639,920,813	10.5
\$1 under \$40,000	81,286,542	62.8	1,409,682,178	21.9	17,342	50,172,997	51.8	1,092,347,262	17.9
\$1 under \$50,000	91,698,632	70.9	1,875,285,627	29.2	20,451	60,423,249	62.4	1,550,813,502	25.5
\$1 under \$75,000	108,774,791	84.1	2,919,940,682	45.5	26,844	77,384,113	79.9	2,588,768,058	42.5
\$1 under \$100,000	117,372,119	90.7	3,657,444,293	56.9	31,161	85,964,771	88.8	3,324,842,995	54.6
\$1 under \$200,000	125,455,566	97.0	4,723,786,040	73.5	37,653	94,042,640	97.1	4,390,471,817	72.1
\$1 under \$500,000	127,591,329	98.6	5,337,541,678	83.1	41,833	96,176,886	99.3	5,003,726,485	82.2
\$1 under \$1,000,000	127,987,460	98.9	5,606,562,565	87.3	43,806	96,572,441	99.7	5,272,491,266	86.6
\$1 under \$1,500,000	128,086,969	99.0	5,727,166,792	89.2	44,713	96,671,856	99.8	5,392,978,910	88.6
\$1 under \$2,000,000	128,131,551	99.0	5,803,877,628	90.3	45,296	96,716,398	99.9	5,469,621,571	89.8
\$1 under \$5,000,000	128,196,319	99.1	6,003,271,106	93.5	46,828	96,783,091	100.0	5,668,792,957	93.1
\$1 under \$10,000,000	128,215,928	99.1	6,123,848,481	95.3	47,762	96,800,683	100.0	5,789,250,278	95.1
\$1 or more .....	128,227,143	99.1	6,423,976,613	100.0	50,098	96,811,889	100.0	6,088,909,264	100.0
<b>All returns.....</b>	<b>129,373,500</b>	<b>100.0</b>	<b>6,365,376,648</b>	<b>99.1</b>	<b>49,202</b>	<b>96,817,603</b>	<b>100.0</b>	<b>6,083,262,832</b>	<b>99.9</b>

Footnotes at end of table

**Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued**  
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable income					Income tax after credits			Total income tax		
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Percentage of total	Total	Taxable income	Adjusted gross income less deficit
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	
<b>Accumulated from Smallest Size of Adjusted Gross Income</b>											
No adjusted gross income	-	-	-	5,608	116,892	(Z)	123,842	(Z)	(X)	(X)	
\$1 under \$1,000	190,266	28,514	(Z)	190,266	3,283	(Z)	3,283	(Z)	11.5	2.0	
\$1 under \$2,000	721,347	402,731	(Z)	721,350	52,124	(Z)	52,124	(Z)	12.9	5.5	
\$1 under \$3,000	1,136,019	929,864	(Z)	1,136,415	130,283	(Z)	130,283	(Z)	14.0	6.5	
\$1 under \$4,000	1,493,087	1,567,561	(Z)	1,493,487	225,643	(Z)	225,643	(Z)	14.4	7.0	
\$1 under \$5,000	2,295,312	2,305,116	0.1	2,299,944	339,129	(Z)	339,129	(Z)	14.7	4.9	
\$1 under \$6,000	3,260,310	3,834,784	0.1	3,260,942	569,215	0.1	569,235	0.1	14.8	4.6	
\$1 under \$7,000	4,029,618	5,729,914	0.1	4,032,194	854,091	0.1	854,181	0.1	14.9	4.9	
\$1 under \$8,000	5,114,287	8,065,634	0.2	5,116,871	1,209,613	0.1	1,209,702	0.1	15.0	4.8	
\$1 under \$9,000	6,366,715	10,998,121	0.2	6,369,315	1,628,687	0.2	1,628,777	0.2	14.8	4.5	
\$1 under \$10,000	7,827,503	15,142,934	0.3	7,831,430	2,230,899	0.2	2,230,989	0.2	14.7	4.5	
\$1 under \$11,000	9,152,550	19,971,413	0.4	9,156,477	2,938,020	0.3	2,938,110	0.3	14.7	4.6	
\$1 under \$12,000	10,524,427	26,065,804	0.6	10,528,360	3,828,226	0.4	3,828,316	0.4	14.7	4.8	
\$1 under \$13,000	11,852,283	32,989,145	0.7	11,856,261	4,839,667	0.5	4,839,757	0.5	14.7	5.0	
\$1 under \$14,000	13,240,149	40,963,410	0.9	13,244,128	5,999,994	0.6	6,000,084	0.6	14.6	5.2	
\$1 under \$15,000	14,755,281	50,678,081	1.1	14,759,260	7,403,505	0.8	7,403,595	0.8	14.6	5.4	
\$1 under \$16,000	16,292,093	61,025,122	1.4	16,296,080	8,908,531	0.9	8,908,620	0.9	14.6	5.5	
\$1 under \$17,000	17,787,509	72,611,733	1.6	17,791,841	10,593,677	1.1	10,593,766	1.1	14.6	5.7	
\$1 under \$18,000	19,277,590	85,408,938	1.9	19,281,930	12,437,180	1.3	12,437,269	1.3	14.6	5.9	
\$1 under \$19,000	20,805,200	99,571,802	2.2	20,813,622	14,458,334	1.5	14,458,424	1.5	14.5	6.0	
\$1 under \$20,000	22,303,030	114,799,759	2.5	22,307,455	16,639,389	1.7	16,639,479	1.7	14.5	6.2	
\$1 under \$25,000	29,868,597	210,720,655	4.7	29,873,307	29,770,804	3.0	29,770,894	3.0	14.1	6.8	
\$1 under \$30,000	37,164,800	330,937,826	7.3	37,170,499	46,172,209	4.7	46,172,298	4.7	14.0	7.2	
\$1 under \$40,000	50,165,122	616,831,711	13.7	50,172,969	86,399,437	8.8	86,401,541	8.8	14.0	7.9	
\$1 under \$50,000	60,413,755	920,635,669	20.4	60,423,222	132,138,825	13.5	132,140,929	13.5	14.4	8.5	
\$1 under \$75,000	77,370,574	1,644,237,533	36.5	77,384,050	247,877,772	25.3	247,886,926	25.3	15.1	9.6	
\$1 under \$100,000	85,948,375	2,181,624,079	48.4	85,964,560	347,676,048	35.5	347,690,139	35.5	15.9	10.5	
\$1 under \$200,000	94,024,159	3,003,257,938	66.7	94,041,101	531,686,322	54.2	531,725,048	54.2	17.7	12.1	
\$1 under \$500,000	96,156,429	3,525,115,051	78.3	96,174,990	678,099,038	69.2	678,179,376	69.2	19.2	13.6	
\$1 under \$1,000,000	96,551,730	3,764,407,084	83.6	96,570,744	754,109,906	76.9	754,200,940	76.9	20.0	14.3	
\$1 under \$1,500,000	96,650,998	3,873,112,223	86.0	96,670,157	789,244,272	80.5	789,350,233	80.5	20.4	14.6	
\$1 under \$2,000,000	96,695,493	3,942,695,123	87.6	96,714,700	811,757,902	82.8	811,871,375	82.8	20.6	14.8	
\$1 under \$5,000,000	96,762,124	4,124,422,970	91.6	96,781,390	869,971,869	88.7	870,037,958	88.7	21.1	15.3	
\$1 under \$10,000,000	96,779,695	4,234,307,331	94.0	96,798,980	904,298,508	92.2	904,430,484	92.2	21.4	15.6	
\$1 or more	96,790,894	4,503,227,232	100.0	96,810,186	980,379,764	100.0	980,521,359	100.0	21.8	16.1	
<b>All returns.....</b>	<b>96,790,894</b>	<b>4,503,227,232</b>	<b>100.0</b>	<b>96,815,794</b>	<b>980,496,655</b>	<b>100.0</b>	<b>980,645,201</b>	<b>100.0</b>	<b>21.8</b>	<b>16.1</b>	

Footnotes at end of table

**Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued**  
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>Accumulated from Largest Size of Adjusted Gross Income</b>									
\$10,000,000 or more.....	11,215	(Z)	300,128,133	4.7	26,761,314	11,206	(Z)	299,658,987	4.9
\$5,000,000 or more.....	28,825	(Z)	420,705,508	6.5	14,595,161	28,798	(Z)	420,116,307	6.9
\$2,000,000 or more.....	95,593	0.1	620,098,986	9.7	6,486,866	95,491	0.1	619,287,693	10.2
\$1,500,000 or more.....	140,174	0.1	696,809,821	10.8	4,971,035	140,033	0.1	695,930,354	11.4
\$1,000,000 or more.....	239,684	0.2	817,414,048	12.7	3,410,382	239,448	0.2	816,417,998	13.4
\$500,000 or more.....	635,814	0.5	1,086,434,935	16.9	1,708,731	635,203	0.7	1,085,182,780	17.8
\$200,000 or more.....	2,771,577	2.1	1,700,190,573	26.5	613,438	2,769,249	2.9	1,698,437,447	27.9
\$100,000 or more.....	10,855,024	8.4	2,766,532,320	43.1	254,862	10,847,118	11.2	2,764,066,269	45.4
\$75,000 or more.....	19,452,352	15.0	3,504,035,932	54.5	180,134	19,427,776	20.1	3,500,141,206	57.5
\$50,000 or more.....	36,528,511	28.2	4,548,690,987	70.8	124,524	36,388,639	37.6	4,538,095,762	74.5
\$40,000 or more.....	46,940,601	36.3	5,014,294,436	78.1	106,822	46,638,892	48.2	4,996,562,003	82.1
\$30,000 or more.....	60,488,328	46.8	5,485,187,384	85.4	90,682	59,641,374	61.6	5,448,988,451	89.5
\$25,000 or more.....	68,857,087	53.2	5,714,563,125	89.0	82,992	66,938,565	69.1	5,649,401,043	92.8
\$20,000 or more.....	78,850,201	60.9	5,938,952,391	92.4	75,319	74,504,417	77.0	5,819,890,603	95.6
\$19,000 or more.....	81,093,948	62.7	5,982,662,167	93.1	73,774	75,998,251	78.5	5,848,994,971	96.1
\$18,000 or more.....	83,432,490	64.5	6,025,923,983	93.8	72,225	77,529,942	80.1	5,877,336,806	96.5
\$17,000 or more.....	85,726,917	66.3	6,066,060,810	94.4	70,760	79,020,032	81.6	5,903,407,743	97.0
\$16,000 or more.....	88,075,003	68.1	6,104,785,488	95.0	69,313	80,515,792	83.2	5,928,071,247	97.4
\$15,000 or more.....	90,511,736	70.0	6,142,554,107	95.6	67,865	82,052,613	84.7	5,951,901,491	97.7
\$14,000 or more.....	92,919,898	71.8	6,177,469,459	96.2	66,482	83,567,745	86.3	5,973,882,353	98.1
\$13,000 or more.....	95,321,398	73.7	6,209,910,609	96.7	65,147	84,955,611	87.7	5,992,639,150	98.4
\$12,000 or more.....	97,688,355	75.5	6,239,525,078	97.1	63,872	86,283,513	89.1	6,009,249,628	98.7
\$11,000 or more.....	100,180,707	77.4	6,268,183,211	97.6	62,569	87,655,396	90.5	6,025,025,337	99.0
\$10,000 or more.....	102,622,800	79.3	6,293,797,571	98.0	61,329	88,980,442	91.9	6,038,928,500	99.2
\$9,000 or more.....	105,269,565	81.4	6,318,976,786	98.4	60,027	90,442,558	93.4	6,052,813,579	99.4
\$8,000 or more.....	107,658,400	83.2	6,339,271,198	98.7	58,883	91,695,001	94.7	6,063,488,384	99.6
\$7,000 or more.....	110,241,600	85.2	6,358,625,842	99.0	57,679	92,779,678	95.8	6,071,643,177	99.7
\$6,000 or more.....	112,837,668	87.2	6,375,533,388	99.2	56,502	93,550,938	96.6	6,076,656,660	99.8
\$5,000 or more.....	115,424,402	89.2	6,389,773,231	99.5	55,359	94,511,945	97.6	6,081,946,321	99.9
\$4,000 or more.....	118,142,482	91.3	6,401,995,846	99.7	54,189	95,318,402	98.5	6,085,677,042	99.9
\$3,000 or more.....	121,023,391	93.5	6,412,058,005	99.8	52,982	95,675,474	98.8	6,086,916,559	100.0
\$2,000 or more.....	123,803,370	95.7	6,418,985,011	99.9	51,848	96,090,539	99.2	6,087,960,334	100.0
\$1,000 or more.....	126,407,985	97.7	6,422,905,695	100.0	50,811	96,621,623	99.8	6,088,748,111	100.0
\$1 or more.....	128,227,143	99.1	6,423,976,613	100.0	50,098	96,811,889	100.0	6,088,909,264	100.0
<b>All returns.....</b>	<b>129,373,500</b>	<b>100.0</b>	<b>6,365,376,648</b>	<b>99.1</b>	<b>49,202</b>	<b>96,817,603</b>	<b>100.0</b>	<b>6,083,262,832</b>	<b>99.9</b>

Footnotes at end of table.

**Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued**  
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable income						Income tax after credits				Total income tax			
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Percentage of total	Amount	Percentage of	Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)			
<b>Accumulated from Largest Size of Adjusted Gross Income</b>														
\$10,000,000 or more	11,199	268,919,902	6.0	11,206	76,081,256	7.8	76,080,875	7.8	28.3	25.4	6,790,191			
\$5,000,000 or more	28,770	378,804,262	8.4	28,797	110,407,895	11.3	110,423,401	11.3	29.2	26.3	3,834,412			
\$2,000,000 or more	95,400	560,532,109	12.4	95,487	168,621,961	17.2	168,649,984	17.2	30.1	27.2	1,766,135			
\$1,500,000 or more	139,896	630,115,010	14.0	140,029	191,135,491	19.5	191,171,126	19.5	30.3	27.5	1,365,186			
\$1,000,000 or more	239,164	738,820,148	16.4	239,443	226,269,858	23.1	226,320,419	23.1	30.6	27.7	945,176			
\$500,000 or more	634,465	978,112,182	21.7	635,196	302,280,725	30.8	302,341,983	30.8	30.9	27.9	475,977			
\$200,000 or more	2,766,735	1,499,969,295	33.3	2,769,085	448,693,441	45.8	448,796,311	45.8	29.9	26.4	162,064			
\$100,000 or more	10,842,518	2,321,603,154	51.6	10,845,627	632,703,715	64.5	632,831,220	64.5	27.3	22.9	58,341			
\$75,000 or more	19,420,320	2,858,989,700	63.5	19,426,137	732,501,991	74.7	732,634,434	74.7	25.6	20.9	37,711			
\$50,000 or more	36,377,138	3,582,591,564	79.6	36,386,965	848,240,939	86.5	848,380,430	86.5	23.7	18.7	23,314			
\$40,000 or more	46,625,772	3,886,395,522	86.3	46,637,218	893,980,327	91.2	894,119,818	91.2	23.0	17.9	19,171			
\$30,000 or more	59,626,094	4,172,289,406	92.7	59,639,688	934,207,555	95.3	934,349,061	95.3	22.4	17.1	15,666			
\$25,000 or more	66,922,297	4,292,506,578	95.3	66,936,879	950,608,960	97.0	950,750,465	97.0	22.1	16.8	14,203			
\$20,000 or more	74,487,864	4,388,427,474	97.5	74,502,731	963,740,375	98.3	963,881,880	98.3	22.0	16.6	12,937			
\$19,000 or more	75,981,694	4,403,655,431	97.8	75,996,564	965,921,430	98.5	966,062,935	98.5	21.9	16.5	12,712			
\$18,000 or more	77,513,303	4,417,818,294	98.1	77,528,256	967,942,584	98.7	968,084,090	98.7	21.9	16.5	12,487			
\$17,000 or more	79,003,385	4,430,615,499	98.4	79,018,345	969,786,087	98.9	969,927,593	98.9	21.9	16.4	12,274			
\$16,000 or more	80,498,801	4,442,202,111	98.6	80,514,106	971,471,233	99.1	971,612,739	99.1	21.9	16.4	12,067			
\$15,000 or more	82,035,612	4,452,549,152	98.9	82,050,927	972,976,258	99.2	973,117,764	99.2	21.9	16.3	11,860			
\$14,000 or more	83,550,745	4,462,263,822	99.1	83,566,059	974,379,770	99.4	974,521,275	99.4	21.8	16.3	11,661			
\$13,000 or more	84,938,611	4,470,238,087	99.3	84,953,925	975,540,097	99.5	975,681,602	99.5	21.8	16.3	11,485			
\$12,000 or more	86,266,467	4,477,161,428	99.4	86,281,827	976,551,537	99.6	976,693,043	99.6	21.8	16.3	11,320			
\$11,000 or more	87,638,344	4,483,255,820	99.6	87,653,709	977,441,743	99.7	977,583,249	99.7	21.8	16.2	11,153			
\$10,000 or more	88,963,391	4,488,084,298	99.7	88,978,756	978,148,965	99.8	978,290,370	99.8	21.8	16.2	10,994			
\$9,000 or more	90,424,178	4,492,229,112	99.8	90,440,872	978,751,076	99.8	978,892,582	99.8	21.8	16.2	10,823			
\$8,000 or more	91,676,607	4,495,141,598	99.8	91,693,315	979,170,151	99.9	979,311,657	99.9	21.8	16.2	10,660			
\$7,000 or more	92,761,276	4,497,497,319	99.9	92,777,992	979,525,673	99.9	979,667,178	99.9	21.8	16.1	10,559			
\$6,000 or more	93,530,593	4,499,392,448	99.9	93,548,244	979,810,549	99.9	979,952,124	99.9	21.8	16.1	10,475			
\$5,000 or more	94,491,582	4,500,922,116	99.9	94,510,243	980,040,635	100.0	980,182,230	100.0	21.8	16.1	10,371			
\$4,000 or more	95,297,807	4,501,659,672	100.0	95,316,700	980,154,121	100.0	980,295,716	100.0	21.8	16.1	10,284			
\$3,000 or more	95,654,875	4,502,297,368	100.0	95,673,771	980,249,480	100.0	980,391,076	100.0	21.8	16.1	10,247			
\$2,000 or more	96,069,547	4,502,824,501	100.0	96,088,836	980,327,639	100.0	980,469,235	100.0	21.8	16.1	10,204			
\$1,000 or more	96,600,628	4,503,198,719	100.0	96,619,920	980,376,481	100.0	980,518,076	100.0	21.8	16.1	10,148			
\$1 or more	96,790,894	4,503,227,232	100.0	96,810,186	980,379,764	100.0	980,521,359	100.0	21.8	16.1	10,128			
<b>All returns</b>	<b>96,790,894</b>	<b>4,503,227,232</b>	<b>100.0</b>	<b>96,815,794</b>	<b>980,496,655</b>	<b>100.0</b>	<b>980,645,201</b>	<b>100.0</b>	<b>21.8</b>	<b>16.1</b>	<b>10,129</b>			

X Percentage not computed.

Z Less than 0.05 percent.

\* Estimate should be used with caution due to the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

**Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
All returns, total.....	129,373,500	6,365,376,648	690,109,474	42,534,320	822,360,510	85,670,504	470,820,881	105,259,292	4,544,242,424	96,815,794	980,496,655	96,817,603	980,645,201
No adjusted gross income.....	1,146,357	-58,599,965	6,527,161	-	-	-	-	-	-	5,608	116,892	5,714	123,842
\$1 under \$5,000.....	12,802,742	34,203,382	24,183,623	185,173	2,133,138	12,616,620	45,313,632	2,321,208	2,310,589	2,299,944	339,129	2,299,944	339,129
\$5,000 under \$10,000.....	12,801,602	95,975,660	45,278,791	467,842	5,257,582	12,330,806	62,703,350	6,107,118	13,321,617	5,531,486	1,891,770	5,531,503	1,891,860
\$10,000 under \$15,000.....	12,111,065	151,243,464	55,340,639	841,274	9,646,982	11,267,762	62,400,144	8,189,810	38,330,697	6,927,830	5,172,606	6,927,830	5,172,606
\$15,000 under \$20,000.....	11,661,534	203,601,716	58,812,909	1,214,471	13,541,912	10,447,064	60,036,750	10,583,580	75,723,066	7,548,195	9,235,884	7,548,195	9,235,884
\$20,000 under \$25,000.....	9,993,115	224,389,266	52,422,684	1,529,850	17,382,730	8,455,222	48,585,959	9,584,511	108,031,449	7,565,852	13,131,415	7,565,852	13,131,415
\$25,000 under \$30,000.....	8,368,758	229,375,741	44,985,177	1,811,190	20,034,800	6,553,512	37,765,424	8,232,553	127,600,390	7,297,191	16,401,405	7,297,191	16,401,405
\$30,000 under \$40,000.....	13,547,727	470,892,948	76,747,324	4,345,285	50,901,254	9,198,395	54,867,215	13,409,907	289,468,391	13,002,470	40,227,229	13,002,482	40,229,243
\$40,000 under \$50,000.....	10,412,090	465,603,449	66,054,832	4,637,438	58,045,007	5,774,652	36,670,435	10,376,300	305,175,955	10,250,253	45,739,387	10,250,253	45,739,387
\$50,000 under \$75,000.....	17,076,159	1,044,655,055	122,201,271	10,704,645	155,777,901	6,371,514	43,207,901	17,024,958	724,730,198	16,960,828	115,738,948	16,960,863	115,745,997
\$75,000 under \$100,000.....	8,597,328	737,503,612	67,192,154	6,972,333	121,230,747	1,624,995	11,766,904	8,585,344	537,645,034	8,580,510	99,798,276	8,580,658	99,803,213
\$100,000 under \$200,000.....	8,083,447	1,066,341,747	63,691,790	7,249,967	175,201,318	833,332	6,106,202	8,076,672	821,705,724	8,076,542	184,010,274	8,077,869	184,034,909
\$200,000 under \$500,000.....	2,135,763	613,755,638	6,671,119	1,994,390	84,614,841	141,373	1,009,733	2,132,711	521,942,794	2,133,889	146,412,716	2,134,046	146,454,328
\$500,000 under \$1,000,000.....	396,131	269,020,887	-	361,512	29,659,832	34,534	240,923	395,408	239,349,218	395,754	76,010,867	395,756	76,021,565
\$1,000,000 under \$1,500,000.....	99,510	120,604,227	-	89,027	11,970,414	10,474	74,381	99,287	108,725,941	99,414	35,134,366	99,415	35,149,292
\$1,500,000 under \$2,000,000.....	44,582	76,710,836	-	40,698	7,148,217	3,884	27,439	44,504	69,595,617	44,543	22,521,630	44,543	22,521,143
\$2,000,000 under \$5,000,000.....	66,768	199,393,478	-	61,691	17,722,035	5,076	35,569	66,648	181,760,398	66,690	58,213,967	66,693	58,226,583
\$5,000,000 under \$10,000,000.....	17,610	120,577,375	-	16,647	10,770,346	963	6,669	17,575	109,905,445	17,591	34,326,639	17,592	34,332,526
\$10,000,000 or more.....	11,215	300,128,133	-	10,886	31,321,453	328	2,250	11,199	268,919,902	11,206	76,081,256	11,206	76,090,875
Taxable returns, total.....	96,817,603	6,083,262,832	504,875,114	39,550,580	767,001,120	57,239,938	315,143,147	96,790,894	4,503,227,232	96,815,794	980,496,655	96,817,603	980,645,201
No adjusted gross income.....	5,714	-5,646,432	33,553	-	-	-	-	-	-	5,608	116,892	5,714	123,842
\$1 under \$5,000.....	2,299,944	6,962,943	11,729	12,165	32,369	2,287,779	4,635,005	2,299,312	2,305,116	2,299,944	339,129	2,299,944	339,129
\$5,000 under \$10,000.....	5,531,503	43,017,821	6,805,308	71,024	307,035	5,457,524	23,094,340	5,528,191	12,837,818	5,531,486	1,891,770	5,531,503	1,891,860
\$10,000 under \$15,000.....	6,927,830	87,027,009	18,177,780	363,411	2,494,704	6,562,390	30,822,381	6,927,778	35,535,146	6,927,830	5,172,606	6,927,830	5,172,606
\$15,000 under \$20,000.....	7,548,195	132,010,889	25,666,418	713,004	6,045,083	6,835,192	36,185,645	7,547,748	64,121,678	7,548,195	9,235,884	7,548,195	9,235,884
\$20,000 under \$25,000.....	7,565,852	170,489,560	29,356,798	1,057,905	9,885,072	6,499,905	35,331,825	7,565,567	95,920,896	7,565,852	13,131,415	7,565,852	13,131,415
\$25,000 under \$30,000.....	7,297,191	200,412,591	32,978,881	1,491,397	14,684,663	5,801,738	32,532,806	7,296,203	120,217,172	7,297,191	16,401,405	7,297,191	16,401,405
\$30,000 under \$40,000.....	13,002,482	452,426,449	69,874,347	3,975,504	43,158,952	9,022,931	53,600,144	13,000,322	285,893,885	13,002,470	40,227,229	13,002,482	40,229,243
\$40,000 under \$50,000.....	10,250,253	458,466,240	63,803,523	4,502,182	54,400,543	5,748,071	36,475,950	10,248,634	303,803,958	10,250,253	45,739,387	10,250,253	45,739,387
\$50,000 under \$75,000.....	16,960,863	1,037,954,556	120,806,961	10,590,865	150,421,092	6,369,998	43,197,787	16,956,819	723,601,864	16,960,828	115,738,948	16,960,863	115,745,997
\$75,000 under \$100,000.....	8,580,658	736,074,937	67,033,957	6,955,669	119,959,675	1,624,990	11,766,867	8,577,801	537,386,546	8,580,510	99,798,276	8,580,658	99,803,213
\$100,000 under \$200,000.....	8,077,869	1,065,628,822	63,658,690	7,244,805	174,400,984	832,916	6,104,213	8,075,783	821,633,859	8,076,542	184,010,274	8,077,869	184,034,909
\$200,000 under \$500,000.....	2,134,046	613,254,667	6,667,169	1,992,753	84,032,252	141,293	1,009,249	2,132,271	521,857,113	2,133,889	146,412,716	2,134,046	146,454,328
\$500,000 under \$1,000,000.....	395,756	268,764,782	-	361,167	29,373,664	34,504	240,736	395,300	239,292,033	395,754	76,010,867	395,756	76,021,565
\$1,000,000 or more.....	239,448	816,417,998	-	218,729	77,805,033	20,708	146,199	239,164	738,820,148	239,443	226,269,858	239,448	226,320,419
Nontaxable returns, total.....	32,555,897	282,113,816	185,234,360	2,983,740	55,359,390	28,430,566	155,677,734	8,468,398	41,015,192	-	-	-	-

Footnotes at end of table

**Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of married persons filing jointly											
	Total itemized deductions			Standard deduction			Taxable income			Income tax after credits		
	Number of returns	Exemption amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
<b>All returns, total</b> .....	<b>50,268,249</b>	<b>4,244,736,003</b>	<b>416,039,251</b>	<b>27,306,397</b>	<b>598,159,314</b>	<b>173,944,010</b>	<b>44,974,574</b>	<b>3,132,840,992</b>	<b>42,766,751</b>	<b>704,625,456</b>	<b>42,767,500</b>	<b>704,722,452</b>
No adjusted gross income	430,150	-38,458,826	3,772,561	-	-	-	-	-	2,118	60,652	2,185	62,422
\$1 under \$5,000	588,483	1,656,161	4,286,351	55,874	829,162	4,218,416	-	-	-	*1,028	*590	*1,028
\$5,000 under \$10,000	1,257,519	9,789,816	10,060,559	116,443	1,693,385	8,957,914	-	-	-	*6,079	*1,359	*6,149
\$10,000 under \$15,000	1,962,000	24,832,391	15,507,057	200,766	2,873,126	13,957,982	267,364	219,811	251,158	31,828	251,158	31,828
\$15,000 under \$20,000	2,593,288	45,359,737	20,372,716	402,080	5,392,362	17,303,775	1,813,125	5,509,747	1,381,021	683,331	1,381,021	683,331
\$20,000 under \$25,000	2,587,796	58,200,693	21,242,832	502,146	6,753,598	16,310,381	2,284,476	15,198,731	1,581,282	1,672,477	1,581,282	1,672,477
\$25,000 under \$30,000	2,444,632	67,175,897	20,752,329	587,765	7,491,819	14,232,275	2,353,337	25,205,621	1,814,200	2,790,828	1,814,200	2,790,828
\$30,000 under \$40,000	5,046,668	177,205,990	43,252,865	1,598,087	21,791,215	26,274,346	4,958,095	86,491,106	4,620,366	10,548,039	4,620,377	10,549,957
\$40,000 under \$50,000	5,372,333	241,499,060	46,666,722	2,326,724	31,174,056	22,998,241	5,350,885	140,839,089	5,233,725	17,960,927	5,233,725	17,960,927
\$50,000 under \$75,000	11,719,100	724,519,257	102,110,190	7,366,113	107,915,982	33,107,551	11,695,388	481,947,036	11,633,334	68,289,254	11,633,342	68,290,088
\$75,000 under \$100,000	7,053,835	605,836,814	61,583,835	5,761,260	100,674,916	10,089,409	7,046,200	433,656,884	7,040,507	76,569,821	7,040,655	76,574,732
\$100,000 under \$200,000	6,864,284	906,546,133	59,897,684	6,190,447	150,537,074	5,326,867	6,860,126	691,045,412	6,860,666	151,573,862	6,861,011	151,594,257
\$200,000 under \$500,000	1,814,636	521,793,901	6,533,550	1,707,434	72,233,106	841,689	1,812,875	442,539,658	1,813,324	122,830,392	1,813,481	122,857,897
\$500,000 under \$1,000,000	334,343	226,904,173	-	308,419	24,951,188	199,871	333,860	201,901,548	334,090	64,224,627	334,090	64,229,678
\$1,000,000 under \$1,500,000	83,134	100,862,472	-	74,776	9,990,821	64,207	82,956	90,943,187	83,063	29,558,043	83,064	29,571,353
\$1,500,000 under \$2,000,000	37,251	64,073,503	-	34,267	5,830,416	23,012	37,201	58,262,929	37,230	18,923,840	37,230	18,928,796
\$2,000,000 under \$5,000,000	55,063	164,348,059	-	51,070	14,366,682	30,477	54,982	50,017,631	55,010	48,322,024	55,013	48,327,222
\$5,000,000 under \$10,000,000	14,489	99,224,350	-	13,732	8,680,952	5,704	14,469	90,594,082	14,478	28,406,411	14,479	28,410,126
\$10,000,000 or more	9,246	243,366,423	-	8,995	24,979,452	1,893	9,235	218,468,518	9,239	62,171,994	9,239	62,179,356
<b>Taxable returns, total</b> .....	<b>42,767,500</b>	<b>4,157,386,748</b>	<b>342,131,427</b>	<b>25,762,665</b>	<b>568,127,253</b>	<b>131,442,181</b>	<b>42,755,624</b>	<b>3,120,326,617</b>	<b>42,766,751</b>	<b>704,625,456</b>	<b>42,767,500</b>	<b>704,722,452</b>
No adjusted gross income	2,185	-3,841,019	17,616	-	-	-	-	-	2,118	60,652	2,185	62,422
\$1 under \$5,000	*590	*1,901	3,339	590	19,610	-	-	-	*590	*1,028	*590	*1,028
\$5,000 under \$10,000	*1,359	*12,924	13,098	34	1,735	10,323	-	-	*1,351	*6,079	*1,359	*6,149
\$10,000 under \$15,000	251,158	3,558,825	1,386,318	12,702	108,781	1,855,899	251,107	210,830	251,158	31,828	251,158	31,828
\$15,000 under \$20,000	1,381,021	24,288,568	7,910,195	139,101	1,416,383	10,276,090	1,380,969	4,687,678	1,381,021	683,331	1,381,021	683,331
\$20,000 under \$25,000	1,581,282	35,671,744	9,562,692	262,143	2,974,434	10,659,228	1,581,066	12,478,063	1,581,282	1,672,477	1,581,282	1,672,477
\$25,000 under \$30,000	1,814,200	50,040,354	12,663,809	393,087	4,557,092	11,020,824	1,813,219	21,799,500	1,814,200	2,790,828	1,814,200	2,790,828
\$30,000 under \$40,000	4,620,377	162,685,271	37,316,180	1,328,175	16,579,907	25,122,702	4,620,323	83,668,098	4,620,366	10,548,039	4,620,377	10,549,957
\$40,000 under \$50,000	5,233,725	235,355,924	44,578,993	2,212,788	28,380,262	22,816,058	5,233,186	139,592,055	5,233,725	17,960,927	5,233,725	17,960,927
\$50,000 under \$75,000	11,633,342	719,485,918	100,844,102	7,281,534	104,596,545	33,098,886	11,631,846	480,873,096	11,633,334	68,289,254	11,633,342	68,290,088
\$75,000 under \$100,000	7,040,655	604,689,416	61,435,434	5,748,085	99,800,738	10,089,372	7,038,997	433,420,035	7,040,507	76,569,821	7,040,655	76,574,732
\$100,000 under \$200,000	6,861,011	906,150,247	59,869,873	6,187,225	150,059,101	5,326,491	6,859,770	691,026,815	6,860,666	151,573,862	6,861,011	151,594,257
\$200,000 under \$500,000	1,813,481	521,457,064	6,529,780	1,706,323	71,832,615	841,364	1,812,549	442,479,375	1,813,324	122,830,392	1,813,481	122,857,897
\$500,000 under \$1,000,000	334,090	226,731,073	-	308,183	24,752,403	199,746	333,784	201,861,220	334,090	64,224,627	334,090	64,229,678
\$1,000,000 or more	199,025	671,098,537	-	182,696	62,947,647	125,197	198,809	608,229,852	199,020	187,382,312	199,025	187,416,853
<b>Nontaxable returns, total</b> .....	<b>7,500,748</b>	<b>87,349,254</b>	<b>73,907,823</b>	<b>1,543,732</b>	<b>30,032,061</b>	<b>42,501,829</b>	<b>2,218,950</b>	<b>12,514,374</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Footnotes at end of table

**Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of married persons filing separately, heads of households, and surviving spouses										Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Number of returns
	(27)	(28)	(29)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	(38)
		(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(39)
<b>All returns, total.....</b>	<b>20,759,879</b>	<b>591,523,193</b>	<b>136,554,937</b>	<b>4,261,420</b>	<b>62,882,954</b>	<b>16,296,958</b>	<b>101,765,100</b>	<b>14,684,074</b>	<b>319,323,604</b>	<b>9,729,477</b>	<b>54,268,114</b>	<b>9,729,528</b>
No adjusted gross income.....	178,181	-5,482,442	1,474,595	-	-	-	-	-	-	2,204	31,314	2,226
\$1 under \$5,000.....	1,204,574	3,680,196	8,031,771	27,615	222,869	1,176,011	7,300,077	*4,983	*3,246	*4,983	*491	*4,983
\$5,000 under \$10,000.....	2,595,549	20,125,916	17,385,491	50,139	495,129	2,542,455	15,939,214	157,078	294,848	145,186	41,827	145,186
\$10,000 under \$15,000.....	3,141,964	39,231,253	21,402,886	120,370	1,082,931	3,019,566	19,031,837	1,184,187	2,692,490	386,265	219,337	386,265
\$15,000 under \$20,000.....	3,191,675	55,822,139	21,853,977	211,370	1,977,706	2,980,304	18,792,643	2,988,989	13,712,328	568,935	559,161	568,935
\$20,000 under \$25,000.....	2,501,381	56,076,518	17,075,388	333,488	3,453,482	2,159,850	13,396,505	2,448,322	22,360,997	1,179,136	1,310,070	1,179,136
\$25,000 under \$30,000.....	1,901,573	51,976,830	12,506,119	387,665	4,077,246	1,509,852	9,273,991	1,883,205	26,306,645	1,505,622	2,515,391	1,505,622
\$30,000 under \$40,000.....	2,502,287	86,128,134	15,979,123	873,222	9,633,934	1,625,018	10,032,867	2,484,239	50,577,389	2,416,540	6,311,535	2,416,540
\$40,000 under \$50,000.....	1,426,757	63,403,986	8,872,516	701,588	8,679,622	725,168	4,521,735	1,423,491	41,347,222	1,413,578	5,821,597	1,413,578
\$50,000 under \$75,000.....	1,476,633	87,633,781	8,838,704	1,021,294	15,141,103	455,338	2,851,998	1,473,041	60,859,011	1,470,282	10,377,940	1,470,282
\$75,000 under \$100,000.....	338,783	28,673,812	1,969,480	260,882	5,068,074	77,901	462,703	337,739	21,205,508	337,781	4,424,085	337,781
\$100,000 under \$200,000.....	223,299	29,868,475	1,107,769	203,281	5,236,521	19,870	127,949	222,757	23,416,347	222,916	5,779,395	222,916
\$200,000 under \$500,000.....	55,151	16,085,276	57,119	51,630	2,306,255	3,521	21,566	55,034	13,712,860	55,040	4,060,242	55,040
\$500,000 under \$1,000,000.....	12,000	8,015,941	-	10,660	869,475	1,255	7,321	11,958	7,169,574	11,961	2,259,167	11,962
\$1,000,000 under \$1,500,000.....	3,344	4,018,815	-	2,979	402,411	357	1,953	3,336	3,619,345	3,340	1,158,511	3,340
\$1,500,000 under \$2,000,000.....	1,710	2,946,820	-	1,489	339,926	220	1,261	1,704	2,611,884	1,704	839,846	1,704
\$2,000,000 under \$5,000,000.....	2,579	7,810,986	-	2,374	812,823	204	1,130	2,566	7,020,269	2,570	2,143,480	2,570
\$5,000,000 under \$10,000,000.....	820	5,653,519	-	775	601,087	45	255	816	5,062,702	816	1,567,888	816
\$10,000,000 or more.....	619	19,833,236	-	597	2,482,360	21	95	618	17,350,938	619	4,846,836	619
<b>Taxable returns, total.....</b>	<b>9,729,528</b>	<b>439,646,158</b>	<b>55,200,458</b>	<b>3,642,937</b>	<b>54,351,802</b>	<b>6,062,993</b>	<b>36,178,907</b>	<b>9,724,260</b>	<b>294,909,517</b>	<b>9,729,477</b>	<b>54,268,114</b>	<b>9,729,528</b>
No adjusted gross income.....	2,226	-874,078	12,213	-	-	-	-	-	-	2,204	31,314	2,226
\$1 under \$5,000.....	*4,983	*20,176	8,272	2,954	1,203	2,028	7,454	*4,983	*3,246	*4,983	*491	*4,983
\$5,000 under \$10,000.....	145,186	1,202,010	408,382	8,863	14,340	133,369	509,036	144,214	284,050	145,186	41,827	145,186
\$10,000 under \$15,000.....	386,265	4,969,705	1,434,503	41,040	223,347	343,197	1,796,910	386,265	1,514,945	386,265	219,337	386,265
\$15,000 under \$20,000.....	568,935	10,033,950	2,577,422	76,816	593,879	492,120	2,742,647	568,541	4,126,160	568,935	559,161	568,935
\$20,000 under \$25,000.....	1,179,136	26,886,042	6,157,843	168,423	1,382,005	1,002,670	5,932,381	1,179,136	13,413,812	1,179,136	1,310,070	1,179,136
\$25,000 under \$30,000.....	1,505,622	41,391,226	8,815,128	300,840	2,780,487	1,200,726	7,283,159	1,505,621	22,512,473	1,505,622	2,515,391	1,505,622
\$30,000 under \$40,000.....	2,416,540	83,263,075	15,141,314	805,578	8,342,252	1,606,915	9,921,768	2,415,440	49,858,670	2,416,540	6,311,535	2,416,540
\$40,000 under \$50,000.....	1,413,578	62,853,670	8,738,530	690,310	8,382,870	723,268	4,509,476	1,413,578	41,222,794	1,413,578	5,821,597	1,413,578
\$50,000 under \$75,000.....	1,470,310	87,270,438	8,775,479	1,014,971	14,809,659	455,338	2,851,998	1,470,020	60,836,691	1,470,282	10,377,940	1,470,310
\$75,000 under \$100,000.....	337,781	28,592,997	1,966,650	259,881	4,962,672	77,901	462,703	337,738	21,205,490	337,781	4,424,085	337,781
\$100,000 under \$200,000.....	222,916	29,798,968	1,107,646	202,905	5,161,506	19,862	127,909	222,746	23,414,899	222,916	5,779,395	222,916
\$200,000 under \$500,000.....	55,040	16,051,878	57,076	51,535	2,272,440	3,505	21,496	55,003	13,705,459	55,040	4,060,242	55,040
\$500,000 under \$1,000,000.....	11,962	7,990,878	-	10,630	849,336	1,247	7,280	11,941	7,159,479	11,961	2,259,167	11,962
\$1,000,000 or more.....	9,049	40,195,224	-	8,192	4,575,803	847	4,689	9,036	35,651,348	9,049	10,556,561	9,049
<b>Nontaxable returns, total.....</b>	<b>11,029,351</b>	<b>141,877,035</b>	<b>81,354,479</b>	<b>618,482</b>	<b>8,531,153</b>	<b>10,233,965</b>	<b>65,586,193</b>	<b>4,959,814</b>	<b>24,414,087</b>	<b>-</b>	<b>-</b>	<b>-</b>

Footnotes at end of table

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of single persons											Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Number of returns	Amount
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
<b>All returns, total.....</b>	<b>58,346,372</b>	<b>1,539,117,453</b>	<b>137,515,286</b>	<b>10,965,503</b>	<b>161,318,242</b>	<b>46,841,844</b>	<b>195,111,771</b>	<b>45,600,644</b>	<b>1,092,077,928</b>	<b>44,319,566</b>	<b>221,603,085</b>	<b>44,320,574</b>	<b>221,630,545</b>
No adjusted gross income	538,026	-14,678,698	1,280,005	-	-	-	-	-	-	1,286	24,926	1,302	28,989
\$1 under \$5,000	11,009,684	28,867,025	11,865,501	101,685	1,081,106	10,907,999	33,795,139	2,316,226	2,307,343	2,294,371	337,610	2,294,371	337,610
\$5,000 under \$10,000	8,948,535	66,059,928	17,832,741	301,260	3,069,068	8,647,274	37,806,222	5,950,040	13,026,769	5,384,950	1,843,864	5,384,958	1,843,884
\$10,000 under \$15,000	7,007,100	87,179,820	18,430,696	520,138	5,690,925	6,486,962	29,410,325	6,738,259	35,418,396	6,290,407	4,921,442	6,290,407	4,921,442
\$15,000 under \$20,000	5,876,572	102,419,840	16,586,216	601,021	6,171,843	5,275,551	23,940,332	5,781,456	56,500,991	5,598,239	7,993,392	5,598,239	7,993,392
\$20,000 under \$25,000	4,903,938	110,112,055	14,104,464	694,216	7,175,651	4,209,721	18,879,074	4,851,713	70,471,721	4,805,435	10,148,868	4,805,435	10,148,868
\$25,000 under \$30,000	4,022,553	110,223,014	11,726,730	835,759	8,465,735	3,186,794	14,259,158	3,996,011	76,088,124	3,977,369	11,095,186	3,977,369	11,095,186
\$30,000 under \$40,000	5,998,772	207,558,824	17,515,335	1,873,976	19,476,105	4,124,797	18,560,002	5,967,573	152,399,895	5,965,564	23,367,655	5,965,564	23,367,655
\$40,000 under \$50,000	3,613,000	160,700,403	10,515,594	1,609,126	18,191,329	2,003,874	9,150,459	3,601,923	122,989,644	3,602,951	21,956,863	3,602,951	21,956,863
\$50,000 under \$75,000	3,880,427	232,502,017	11,252,377	2,317,238	32,720,816	1,563,189	7,248,352	3,856,528	181,924,151	3,857,211	37,071,753	3,857,211	37,074,027
\$75,000 under \$100,000	1,204,710	102,992,986	3,638,840	950,192	15,487,757	254,519	1,214,792	1,201,405	82,782,641	1,202,222	18,804,370	1,202,222	18,804,370
\$100,000 under \$200,000	995,864	129,927,140	2,686,337	856,239	19,427,724	139,625	651,366	993,789	107,243,966	992,960	26,657,018	993,943	26,659,724
\$200,000 under \$500,000	265,976	75,876,461	80,450	235,326	10,075,480	30,650	146,477	264,802	65,690,276	265,525	19,522,082	265,525	19,523,839
\$500,000 under \$1,000,000	49,787	34,100,773	-	42,433	3,839,168	7,354	33,732	49,591	30,278,095	49,702	9,527,073	49,703	9,531,904
\$1,000,000 under \$1,500,000	13,032	15,722,939	-	11,272	1,577,183	1,760	8,221	12,986	14,163,408	13,011	4,417,812	13,011	4,419,210
\$1,500,000 under \$2,000,000	5,621	9,690,513	-	4,941	977,874	680	3,166	5,600	8,720,804	5,609	2,749,944	5,609	2,750,931
\$2,000,000 under \$5,000,000	9,126	27,234,433	-	8,248	2,542,531	878	3,963	9,100	24,722,498	9,110	7,748,463	9,110	7,755,469
\$5,000,000 under \$10,000,000	2,300	15,699,506	-	2,140	1,488,308	161	710	2,289	14,248,661	2,296	4,352,340	2,296	4,364,262
\$10,000,000 or more	1,350	36,928,474	-	1,294	3,859,640	56	262	1,346	33,100,446	1,348	9,062,425	1,348	9,062,922
<b>Taxable returns, total.....</b>	<b>44,320,574</b>	<b>1,466,229,926</b>	<b>107,543,229</b>	<b>10,144,578</b>	<b>144,522,065</b>	<b>34,174,294</b>	<b>147,522,059</b>	<b>44,311,010</b>	<b>1,087,991,098</b>	<b>44,319,566</b>	<b>221,603,085</b>	<b>44,320,574</b>	<b>221,630,545</b>
No adjusted gross income	1,302	-931,334	3,725	-	-	-	-	-	-	1,286	24,926	1,302	28,989
\$1 under \$5,000	2,294,371	6,940,867	118	8,621	11,556	2,285,751	4,627,551	2,294,329	2,301,870	2,294,371	337,610	2,294,371	337,610
\$5,000 under \$10,000	5,384,958	41,802,887	6,383,828	62,128	290,960	5,322,830	22,574,981	5,383,977	12,553,768	5,384,950	1,843,864	5,384,958	1,843,884
\$10,000 under \$15,000	6,290,407	78,498,479	15,356,959	309,669	2,162,576	5,980,737	27,169,571	6,290,407	33,809,372	6,290,407	4,921,442	6,290,407	4,921,442
\$15,000 under \$20,000	5,598,239	97,688,371	15,178,801	497,087	4,034,821	5,101,152	23,166,909	5,598,239	55,307,840	5,598,239	7,993,392	5,598,239	7,993,392
\$20,000 under \$25,000	4,805,435	107,931,773	13,636,262	627,339	5,528,632	4,178,095	18,740,216	4,805,365	70,029,020	4,805,435	10,148,868	4,805,435	10,148,868
\$25,000 under \$30,000	3,977,369	108,981,012	11,499,945	797,470	7,347,084	3,179,899	14,228,823	3,977,363	75,905,198	3,977,369	11,095,186	3,977,369	11,095,186
\$30,000 under \$40,000	5,965,564	206,478,102	17,416,853	1,841,751	18,236,793	4,123,813	18,555,674	5,964,559	152,367,116	5,965,564	23,367,655	5,965,564	23,367,655
\$40,000 under \$50,000	3,602,951	160,256,646	10,486,001	1,599,084	17,637,410	2,003,866	9,150,416	3,601,870	122,989,109	3,602,951	21,956,863	3,602,951	21,956,863
\$50,000 under \$75,000	3,857,211	231,198,199	11,187,380	2,294,360	30,914,889	1,562,852	7,246,903	3,854,953	181,892,076	3,857,211	37,071,753	3,857,211	37,074,027
\$75,000 under \$100,000	1,202,222	102,792,523	3,631,873	947,703	15,196,264	254,519	1,214,792	1,201,067	82,761,021	1,202,222	18,804,370	1,202,222	18,804,370
\$100,000 under \$200,000	993,943	129,679,608	2,681,171	854,675	19,180,377	139,268	649,813	993,267	107,192,146	992,960	26,657,018	993,943	26,659,724
\$200,000 under \$500,000	265,525	75,745,726	80,313	234,895	9,927,196	30,630	146,369	264,719	65,672,279	265,525	19,522,082	265,525	19,523,839
\$500,000 under \$1,000,000	49,703	34,042,831	-	42,354	3,771,924	7,349	33,710	49,576	30,271,334	49,702	9,527,073	49,703	9,531,904
\$1,000,000 or more	31,374	105,124,237	-	27,842	10,281,582	3,532	16,313	31,320	94,938,948	31,374	28,330,984	31,374	28,342,794
<b>Nontaxable returns, total.....</b>	<b>14,025,798</b>	<b>52,887,526</b>	<b>29,972,057</b>	<b>821,525</b>	<b>16,796,177</b>	<b>12,667,549</b>	<b>47,599,712</b>	<b>1,289,634</b>	<b>4,086,731</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* Estimate should be used with caution due to the small number of sample returns on which it is based

\*\* Data combined to avoid disclosure of information for specific taxpayers



**Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit.....	129,373,500	6,365,376,648	50,268,249	4,244,736,003	2,486,719	110,043,642
Salaries and wages.....	110,168,714	4,456,167,438	43,212,483	2,890,065,029	2,144,043	72,996,090
Taxable interest.....	68,046,458	199,321,670	36,670,909	123,605,006	1,050,815	4,169,467
Tax-exempt interest.....	4,658,345	53,951,877	2,718,010	34,341,777	67,998	1,335,082
Dividends.....	34,140,605	146,987,679	18,983,064	91,628,678	420,066	3,219,624
State income tax refunds.....	20,921,057	18,309,835	14,226,430	13,569,421	446,503	386,564
Alimony received.....	442,336	6,192,307	28,941	132,504	8,699	225,453
Business or profession:						
Net income.....	13,312,586	244,598,112	8,271,827	180,442,753	219,312	5,019,416
Net loss.....	4,287,423	30,732,759	2,898,474	21,259,936	82,857	827,709
Sales of capital assets:						
Net gain in AGI.....	22,645,728	644,284,795	12,449,206	475,510,578	257,589	17,890,469
Net loss in AGI.....	6,875,037	13,742,364	4,008,289	8,449,877	98,848	111,327
Sales of property other than capital assets.....	1,700,051	-919,134	1,272,859	-642,298	24,561	-44,360
Taxable IRA distributions.....	8,732,290	98,966,627	5,430,135	68,997,974	91,475	1,148,556
Pensions and annuities in AGI.....	21,765,212	325,827,702	12,523,308	215,053,573	320,103	4,393,676
Rent and royalty:						
Net income.....	5,643,338	59,150,597	3,829,878	43,173,816	84,018	986,911
Net loss <sup>1</sup> .....	4,965,743	34,041,579	3,385,039	23,936,328	51,182	438,649
Farm rental income less loss.....	627,912	3,037,634	373,994	1,996,352	7,211	10,838
Partnership and S Corporation net income less loss.....	6,300,321	212,913,600	4,488,595	177,112,327	114,514	4,203,407
Estate and trust net income less loss.....	595,560	11,006,162	294,193	5,737,753	10,445	407,188
Farm net income less loss.....	2,061,784	-9,034,718	1,655,154	-7,127,130	23,720	-190,351
Unemployment compensation.....	6,478,291	16,913,305	3,009,037	8,336,916	106,704	288,746
Social security benefits in AGI.....	10,608,571	89,964,021	6,624,344	63,492,063	149,654	1,215,886
Other income less loss.....	5,815,404	25,370,158	3,597,127	17,672,502	111,010	663,182
Total statutory adjustments.....	23,197,425	58,609,518	13,380,169	40,978,751	310,163	1,068,161
IRA payments.....	3,505,033	7,477,074	2,251,233	5,485,492	31,014	49,981
Student loan interest deduction.....	4,477,986	2,639,472	1,879,418	1,048,575	-	-
Payments to a Keogh plan.....	1,287,707	12,475,396	995,655	10,174,509	20,379	155,353
Deduction for self-employment tax.....	14,300,140	17,392,967	9,048,037	12,827,379	232,593	339,091
Self-employed health insurance deduction.....	3,564,624	7,569,198	2,432,857	5,988,976	47,496	99,426
Moving expenses adjustment.....	956,586	2,137,803	499,906	1,196,778	10,448	18,082
Medical savings account deduction.....	65,415	120,330	50,420	102,747	3	5
Total itemized deductions.....	42,534,320	822,360,510	27,306,397	598,159,314	1,067,019	15,959,536
Medical and dental expenses deduction.....	6,513,104	39,251,004	3,632,740	18,215,402	132,911	633,523
Taxes paid deduction.....	41,823,554	294,711,547	27,131,669	224,231,069	1,024,259	5,454,605
Interest paid deduction.....	35,405,336	322,931,506	24,533,791	244,009,810	769,304	6,151,503
Contributions deduction.....	37,524,825	140,681,631	25,002,217	106,742,118	827,906	3,099,592
Casualty or theft loss deduction.....	82,596	1,039,024	47,205	728,464	928	3,198
Total miscellaneous deductions.....	10,895,459	61,811,928	6,325,612	36,233,701	264,377	1,577,430
Basic standard deduction.....	85,670,504	456,084,883	22,531,702	165,500,733	1,349,038	4,937,553
Additional standard deduction.....	11,330,554	14,735,998	5,707,745	8,443,277	90,655	80,826
Taxable income.....	105,259,292	4,544,242,424	44,974,574	3,132,840,992	2,222,880	84,580,267
Alternative minimum tax.....	1,304,197	9,600,840	907,051	6,635,142	68,986	238,718
Total tax credits.....	37,736,095	37,722,293	22,207,915	25,687,783	453,966	672,066
Child care credit.....	6,368,101	2,793,860	4,244,406	1,822,339	46,124	24,683
Credit for the elderly or disabled.....	155,796	32,608	35,395	7,338	948	354
Child tax credit.....	26,404,521	19,689,359	17,038,129	14,335,331	388,745	251,744
Education credit.....	6,815,316	4,851,178	4,007,640	3,104,841	-	-
Foreign tax credit.....	3,935,699	5,990,360	2,361,838	4,268,997	57,100	344,171
Earned income credit used to offset income tax before credits.....	5,416,246	1,968,680	852,525	253,776	-	-
Minimum tax credit.....	199,554	1,287,661	151,416	1,066,611	4,168	24,476
General business credit.....	275,114	764,253	208,149	594,466	4,040	21,079
Empowerment zone employment credit.....	5,073	21,948	4,656	19,069	52	289
Nonconventional source fuel credit.....	26,742	44,500	16,320	34,011	772	634
Income tax after credits.....	96,815,794	980,496,655	42,766,751	704,625,456	2,181,964	19,539,786
Total income tax.....	96,817,603	980,645,201	42,767,500	704,722,452	2,182,014	19,548,806
Total tax liability.....	99,472,412	1,017,470,509	43,990,455	732,037,776	2,230,998	20,323,038
Total tax payments.....	119,371,325	1,051,594,465	47,661,275	734,129,928	2,260,571	20,178,791
Income tax withheld.....	113,733,442	763,901,388	45,381,003	516,614,533	2,152,615	12,103,030
Estimated tax payments.....	13,326,668	221,621,893	7,758,124	166,467,074	181,034	5,588,100
Overpayment refunded.....	93,000,030	167,577,365	32,673,869	82,370,199	1,452,485	1,919,681
Tax due at time of filing.....	30,624,423	134,944,362	15,057,080	96,538,998	885,688	3,152,014

Footnotes at end of table.

**Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	18,208,359	468,478,935	63,800	3,000,615	58,346,372	1,539,117,453
Salaries and wages	17,009,241	407,700,913	53,852	1,802,908	47,749,095	1,083,602,499
Taxable interest	4,403,939	4,462,830	49,009	164,044	25,871,786	66,920,323
Tax-exempt interest	92,586	727,264	4,117	29,435	1,775,634	17,518,309
Dividends	1,470,906	3,398,467	24,374	93,817	13,242,194	48,647,093
State income tax refunds	1,593,493	1,108,049	15,531	21,878	4,639,100	3,223,923
Alimony received	168,191	2,422,974	-	-	236,505	3,411,376
Business or profession						
Net income	1,391,074	15,914,755	6,075	142,987	3,424,299	43,078,200
Net loss	275,407	1,797,824	1,371	5,365	1,029,314	6,841,925
Sales of capital assets						
Net gain in AGI	895,299	13,300,625	17,471	447,623	9,026,163	137,135,501
Net loss in AGI	307,277	519,415	3,223	7,955	2,457,400	4,653,791
Sales of property other than capital assets	55,418	-149,818	1,463	2,042	345,750	-84,699
Taxable IRA distributions	367,989	3,846,850	6,600	32,623	2,836,092	24,940,624
Pensions and annuities in AGI	1,292,073	12,521,180	17,406	212,464	7,612,322	93,646,809
Rent and royalty						
Net income	227,732	1,840,125	3,760	23,644	1,497,950	13,126,101
Net loss	343,454	2,133,819	6,046	43,121	1,180,021	7,489,663
Farm rental income less loss	13,955	52,270	-	-	232,753	978,174
Partnership and S Corporation net income less loss	206,358	4,868,607	5,901	37,381	1,484,953	26,691,877
Estate and trust net income less loss	15,624	326,491	111	36,633	275,186	4,498,098
Farm net income less loss	41,900	-247,963	760	-102	340,250	-1,469,171
Unemployment compensation	1,187,331	2,847,574	4,827	26,904	2,170,392	5,413,166
Social security benefits in AGI	278,570	1,622,370	6,204	40,359	3,549,800	23,593,342
Other income less loss	397,205	1,505,435	2,241	10,230	1,707,821	5,518,809
Total statutory adjustments	2,253,458	3,456,891	11,264	19,592	7,242,372	13,086,122
IRA payments	188,710	292,973	2,849	5,698	1,031,227	1,642,931
Student loan interest deduction	531,189	257,472	925	542	2,066,454	1,332,882
Payments to a Keogh plan	39,800	362,181	398	2,083	231,475	1,781,270
Deduction for self-employment tax	1,418,195	1,137,773	6,452	7,795	3,594,862	3,080,928
Self-employed health insurance deduction	193,791	318,154	3,205	3,423	887,274	1,159,220
Moving expenses adjustment	72,405	166,344	3	30	373,825	756,569
Medical savings account deduction	*558	*938	-	-	*14,434	*16,640
Total itemized deductions	3,171,486	46,463,125	22,915	460,293	10,966,503	161,318,242
Medical and dental expenses deduction	489,727	1,764,590	2,503	8,215	2,255,223	18,629,273
Taxes paid deduction	3,128,612	13,075,872	22,914	170,477	10,516,100	51,779,525
Interest paid deduction	2,730,702	21,410,326	18,532	173,042	7,353,007	51,186,826
Contributions deduction	2,742,779	5,714,569	22,892	103,144	8,929,031	25,022,208
Casualty or theft loss deduction	10,368	52,923	-	-	24,095	254,438
Total miscellaneous deductions	1,061,182	5,041,312	5,664	24,553	3,238,625	18,934,932
Basic standard deduction	14,908,227	96,100,439	39,694	291,749	46,841,844	189,254,409
Additional standard deduction	312,609	350,032	5,295	4,500	5,214,251	5,857,362
Taxable income	12,414,529	232,804,688	46,665	1,938,649	45,600,644	1,092,077,828
Alternative minimum tax	113,184	277,167	1,217	3,102	213,760	2,446,711
Total tax credits	9,563,576	7,795,448	31,629	25,216	5,479,008	3,541,789
Child care credit	1,943,342	890,008	3,972	1,560	130,257	55,270
Credit for the elderly or disabled	*5,902	*2,066	-	-	*113,550	*22,850
Child tax credit	8,125,435	4,651,361	26,079	14,812	826,132	436,110
Education credit	661,397	474,322	5,705	6,386	2,140,573	1,265,629
Foreign tax credit	98,634	193,368	437	237	1,417,690	1,183,587
Earned income credit used to offset income						
tax before credits	3,466,141	1,531,634	3,855	1,318	1,093,725	181,952
Minimum tax credit	5,570	18,649	166	306	38,234	177,620
General business credit	4,376	11,823	8	598	58,542	136,287
Empowerment zone employment credit	-	-	-	-	365	2,589
Nonconventional source fuel credit	*25	*99	-	-	*9,626	*9,756
Income tax after credits	7,510,372	34,335,882	37,141	392,446	44,319,566	221,603,085
Total income tax	7,510,373	34,350,952	37,141	392,446	44,320,574	221,630,545
Total tax liability	7,725,007	36,008,961	38,089	407,563	45,487,863	228,693,172
Total tax payments	16,797,702	56,618,310	60,135	486,763	52,591,642	240,180,672
Income tax withheld	16,577,240	51,164,151	59,222	302,132	49,563,361	183,717,541
Estimated tax payments	371,896	4,012,396	5,425	118,863	5,010,189	45,435,460
Overpayment refunded	16,886,390	43,836,540	54,455	145,708	41,932,831	39,305,238
Tax due at time of filing	1,139,566	3,853,249	6,840	47,839	13,535,249	31,352,262

\* Estimate should be used with caution due to the small number of sample returns on which it is based.

\*\* Data combined to avoid disclosure of information for specific taxpayers

\* includes nondeductible rental losses

NOTE: Detail may not add to total because of rounding

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	129,373,500	6,365,376,648	110,168,714	4,456,167,438	69,046,458	199,321,870	4,658,345	53,951,877	34,140,805	146,987,679	20,921,057	18,309,835
No adjusted gross income.....	1,146,357	-58,599,965	403,878	10,563,170	582,796	4,075,474	36,670	751,049	382,302	1,576,463	78,019	208,074
\$1 under \$5,000.....	12,802,742	34,203,382	10,098,599	29,596,356	3,665,026	1,667,978	79,019	140,399	2,023,694	1,126,432	72,065	37,737
\$5,000 under \$10,000.....	12,801,602	95,975,660	10,293,131	71,583,079	3,890,950	3,897,226	106,894	242,069	1,605,312	1,903,650	149,048	53,026
\$10,000 under \$15,000.....	12,111,065	151,243,464	9,630,005	112,255,381	4,002,362	6,889,136	175,848	860,260	1,622,835	2,667,185	310,093	124,960
\$15,000 under \$20,000.....	11,661,534	203,601,716	9,582,559	156,830,106	4,219,234	8,288,385	140,524	461,806	1,588,165	3,192,758	427,798	177,942
\$20,000 under \$25,000.....	9,993,115	224,389,266	8,596,337	180,988,570	3,865,142	6,829,707	108,784	516,994	1,416,853	2,491,989	620,716	238,580
\$25,000 under \$30,000.....	8,368,758	229,375,741	7,398,725	189,423,121	3,638,928	5,547,818	134,648	646,436	1,354,587	2,617,639	730,323	297,989
\$30,000 under \$40,000.....	13,547,727	470,892,948	11,998,151	383,485,175	7,173,812	12,274,638	302,525	1,414,101	2,927,116	5,390,865	1,908,249	879,037
\$40,000 under \$50,000.....	10,412,090	465,603,449	9,369,328	379,533,037	6,620,517	11,017,578	353,502	2,220,671	2,711,887	6,288,365	2,351,898	1,221,519
\$50,000 under \$75,000.....	17,076,159	1,044,655,055	15,362,675	830,810,966	12,303,092	25,171,361	733,355	4,266,114	6,303,046	14,571,639	5,745,419	3,215,861
\$75,000 under \$100,000.....	8,597,328	737,503,612	7,830,440	581,156,159	7,376,868	18,128,551	572,804	3,799,065	4,399,704	12,568,533	3,760,130	2,559,848
\$100,000 under \$200,000.....	8,083,447	1,066,341,747	7,251,906	769,635,607	7,426,960	29,828,456	1,007,413	8,675,640	5,429,983	26,866,194	3,498,027	3,422,724
\$200,000 under \$500,000.....	2,135,763	613,755,638	1,822,631	357,855,791	2,055,900	20,619,605	596,692	9,991,757	1,836,354	23,168,417	954,971	2,143,908
\$500,000 under \$1,000,000.....	396,131	269,020,887	330,405	131,322,016	388,299	10,633,883	171,697	5,357,197	368,035	11,465,353	188,745	1,037,528
\$1,000,000 under \$1,500,000.....	99,510	120,604,227	82,607	50,457,510	97,876	5,240,478	51,228	2,708,610	94,841	5,162,730	49,897	467,695
\$1,500,000 under \$2,000,000.....	44,582	76,710,836	36,737	30,102,673	44,053	3,386,195	24,692	1,684,348	42,727	3,489,259	23,101	309,811
\$2,000,000 under \$5,000,000.....	66,768	199,393,478	56,025	74,742,777	66,151	8,806,681	41,032	4,081,989	64,803	8,072,349	36,148	737,022
\$5,000,000 under \$10,000,000.....	17,610	120,577,375	14,993	40,648,542	17,517	5,144,122	12,497	2,328,701	17,281	4,694,445	9,821	420,144
\$10,000,000 or more.....	11,215	300,128,133	9,582	75,177,400	11,174	11,874,396	8,721	3,804,670	11,079	9,673,414	6,589	756,430
Taxable returns, total.....	98,817,603	6,083,262,832	83,452,821	4,172,935,772	59,302,234	186,448,877	4,406,897	51,579,271	30,959,727	140,937,489	19,775,103	17,446,701
No adjusted gross income.....	5,714	-5,646,432	2,694	356,909	3,486	668,076	654	100,122	2,435	173,426	992	9,975
\$1 under \$5,000.....	2,299,944	6,962,943	1,214,929	3,856,086	1,243,398	670,502	33,396	32,527	1,261,758	640,369	13,227	6,912
\$5,000 under \$10,000.....	5,531,503	43,017,821	4,691,550	33,800,857	2,000,922	1,884,486	61,497	105,161	926,477	1,019,355	33,206	6,170
\$10,000 under \$15,000.....	6,927,830	87,027,009	5,446,988	63,896,380	2,579,477	4,691,913	118,966	421,151	1,073,709	1,797,973	150,952	49,451
\$15,000 under \$20,000.....	7,548,195	132,010,889	5,845,732	93,880,763	3,317,979	7,332,646	124,610	324,261	1,322,503	2,664,278	258,250	96,056
\$20,000 under \$25,000.....	7,565,852	170,489,560	6,349,603	133,417,473	3,272,940	6,325,719	95,712	459,291	1,249,838	2,235,857	443,918	145,616
\$25,000 under \$30,000.....	7,297,191	200,412,591	6,425,380	164,141,504	3,235,603	5,160,014	128,821	540,016	1,244,027	2,414,220	625,121	240,042
\$30,000 under \$40,000.....	13,002,482	452,426,449	11,534,998	369,017,416	6,864,518	11,718,733	289,381	1,168,535	2,785,916	5,031,321	1,763,914	775,497
\$40,000 under \$50,000.....	10,250,253	458,466,240	9,236,539	374,215,536	6,512,645	10,826,691	343,552	2,093,565	2,656,699	6,087,280	2,281,853	1,174,329
\$50,000 under \$75,000.....	16,960,863	1,037,954,556	15,284,738	826,664,031	12,805,615	24,426,921	726,408	4,143,375	6,246,313	14,199,124	5,684,465	3,130,254
\$75,000 under \$100,000.....	8,580,658	736,074,937	7,819,458	580,225,967	7,364,016	17,998,357	571,682	3,743,825	4,329,994	12,524,316	3,759,358	2,543,274
\$100,000 under \$200,000.....	8,077,869	1,065,628,922	7,248,454	769,438,857	7,422,760	29,724,831	1,006,484	8,574,321	5,426,866	26,773,840	3,497,373	3,415,597
\$200,000 under \$500,000.....	2,134,046	613,254,667	1,821,756	357,724,055	2,054,364	20,477,776	596,100	9,939,201	1,834,944	23,070,266	954,402	2,134,377
\$500,000 under \$1,000,000.....	395,756	268,764,782	330,200	131,269,411	387,965	10,563,832	171,562	5,344,226	367,727	11,410,521	188,600	1,031,361
\$1,000,000 or more.....	239,448	816,417,998	199,800	271,030,526	236,545	33,978,378	138,071	14,589,696	230,521	30,895,341	125,473	2,687,790
Nontaxable returns, total.....	32,555,897	282,113,816	26,715,693	283,231,666	8,744,224	12,872,792	251,448	2,372,606	3,180,877	6,050,190	1,145,954	863,134

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Alimony received			Business or profession			Capital gain distributions			Sales of capital assets reported on Schedule D						
	Number of returns	Amount	(13)	Net income		Net loss	Capital gain distributions		Taxable net gain			Taxable net loss			Short-term capital gain	
				Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)		
All returns, total.....	442,336	6,192,307	13,312,586	244,598,112	4,287,423	30,732,759	6,645,305	15,802,819	16,000,423	628,481,976	6,875,037	13,742,364	5,437,901	61,129,746		
No adjusted gross income	2,176	15,867	126,667	1,722,120	292,208	7,176,818	21,829	47,718	134,945	7,248,910	292,512	667,493	53,347	1,074,768		
\$1 under \$5,000	*4,819	*14,123	890,547	2,510,931	113,348	631,017	906,829	982,756	671,764	1,018,738	288,136	455,691	206,513	170,212		
\$5,000 under \$10,000	26,674	123,903	1,506,405	9,308,760	148,827	808,734	406,641	841,770	699,506	2,372,871	293,642	529,620	203,650	318,288		
\$10,000 under \$15,000	48,398	286,961	1,190,394	9,982,938	226,747	1,196,200	295,705	590,040	650,640	2,560,867	335,729	632,092	212,459	476,597		
\$15,000 under \$20,000	42,742	282,707	871,600	9,048,413	239,558	1,179,908	282,796	451,319	679,815	2,879,467	305,372	606,681	190,257	380,444		
\$20,000 under \$25,000	34,654	259,634	787,013	8,814,851	275,545	1,406,597	290,133	514,612	618,924	3,300,948	292,416	559,361	179,723	501,283		
\$25,000 under \$30,000	49,305	451,358	716,830	8,597,985	233,336	1,146,248	286,881	516,373	581,254	3,050,695	271,755	512,194	162,742	372,661		
\$30,000 under \$40,000	66,970	749,674	1,218,636	15,568,007	446,787	2,309,053	624,523	1,045,773	1,198,638	6,913,365	570,138	1,081,554	370,762	930,698		
\$40,000 under \$50,000	42,241	527,664	1,094,295	14,438,257	462,664	2,305,448	575,739	1,261,368	1,233,287	8,003,495	514,126	934,908	406,976	1,150,114		
\$50,000 under \$75,000	78,978	1,659,309	2,021,910	32,627,113	774,772	3,699,249	1,223,021	2,824,636	2,841,897	22,823,723	1,162,960	2,294,649	947,555	2,716,720		
\$75,000 under \$100,000	22,712	552,142	1,056,185	21,558,055	466,608	2,303,400	790,688	1,998,885	2,069,180	22,093,780	862,089	1,728,621	741,929	2,735,563		
\$100,000 under \$200,000	16,169	466,151	1,269,422	48,844,870	448,657	2,812,175	786,162	3,534,268	2,949,298	64,109,399	1,131,962	2,354,453	1,106,680	7,102,673		
\$200,000 under \$500,000	4,868	551,474	449,862	39,114,143	120,600	1,424,007	140,261	979,309	1,216,463	79,554,181	424,906	1,037,319	471,701	7,827,848		
\$500,000 under \$1,000,000	1,232	160,444	72,998	10,489,374	21,843	674,892	11,327	145,061	270,604	54,947,906	85,981	228,696	109,787	5,306,709		
\$1,000,000 under \$1,500,000	158	36,648	17,680	3,349,427	6,610	281,472	1,574	28,688	73,709	31,219,384	18,942	51,296	28,189	2,973,317		
\$1,500,000 under \$2,000,000	56	2,916	7,148	1,721,708	2,810	171,390	569	13,286	33,672	22,393,087	8,443	23,229	13,407	1,975,252		
\$2,000,000 under \$5,000,000	144	36,951	10,435	3,093,439	4,327	508,749	525	20,579	52,681	69,195,819	11,748	32,612	21,321	6,240,487		
\$5,000,000 under \$10,000,000	24	9,140	2,829	1,484,685	1,329	221,471	83	3,300	14,395	50,081,936	2,834	8,036	6,324	4,416,781		
\$10,000,000 or more	17	5,241	1,729	2,323,036	848	475,931	19	3,078	9,752	174,713,405	1,346	3,858	4,578	14,459,330		
Taxable returns, total.....	352,216	5,623,070	9,246,325	211,143,116	3,399,936	19,955,186	6,182,598	15,354,245	14,741,641	616,244,672	5,760,381	11,464,518	5,007,686	58,964,954		
No adjusted gross income	**	**	528	79,703	445	129,153	*88	*117	1,863	1,455,936	1,065	2,954	866	122,921		
\$1 under \$5,000	-	-	16,301	23,128	*2,181	*7,825	778,946	910,781	445,682	691,872	36,787	36,579	120,793	104,911		
\$5,000 under \$10,000	**9,486	**48,248	246,766	1,314,683	37,238	173,398	297,531	724,225	425,083	1,457,614	107,414	164,587	125,807	201,947		
\$10,000 under \$15,000	25,390	183,843	438,728	3,368,140	113,470	562,906	230,067	517,906	417,471	1,676,596	180,481	324,312	128,961	269,128		
\$15,000 under \$20,000	19,893	141,149	441,776	4,013,513	151,242	680,137	236,564	419,086	565,136	2,371,887	223,049	421,041	160,675	305,811		
\$20,000 under \$25,000	20,305	142,194	500,509	4,959,357	205,507	977,518	259,972	482,115	541,518	2,795,859	243,641	460,876	148,646	412,116		
\$25,000 under \$30,000	45,426	418,568	559,945	6,101,648	185,540	832,204	259,610	468,012	518,740	2,630,124	251,140	466,938	141,025	270,622		
\$30,000 under \$40,000	66,969	749,654	1,098,461	13,476,978	417,399	2,075,334	604,572	1,030,445	1,131,901	6,216,377	522,814	966,269	345,541	785,683		
\$40,000 under \$50,000	41,316	516,564	1,055,823	13,734,248	453,187	2,200,538	566,512	1,256,012	1,210,563	7,552,563	499,255	899,636	398,387	1,039,361		
\$50,000 under \$75,000	78,053	1,601,839	2,001,082	32,207,695	762,879	3,603,755	1,219,869	2,820,449	2,804,483	22,278,860	1,150,149	2,262,535	936,051	2,609,559		
\$75,000 under \$100,000	22,712	552,142	1,054,786	21,478,929	464,372	2,286,970	788,390	1,998,018	2,062,004	21,954,797	859,610	1,722,687	739,758	2,728,383		
\$100,000 under \$200,000	16,168	466,111	1,269,305	48,834,650	448,388	2,789,715	786,147	3,534,156	2,947,224	63,921,590	1,131,437	2,352,933	1,106,468	7,093,528		
\$200,000 under \$500,000	4,866	551,416	449,586	39,097,937	120,419	1,409,431	140,240	978,935	1,215,499	79,350,718	424,437	1,035,985	471,287	7,777,283		
\$500,000 under \$1,000,000	1,232	160,444	72,943	10,485,090	21,792	665,712	11,321	145,055	270,414	54,836,002	85,854	228,341	109,695	5,289,438		
\$1,000,000 or more	400	90,897	39,786	11,967,416	15,877	1,560,591	2,769	68,931	184,059	347,053,876	43,248	118,845	73,737	29,954,262		
Nontaxable returns, total.....	90,120	569,237	4,066,261	33,454,996	887,487	10,777,573	462,707	448,574	1,258,782	12,237,304	1,114,656	2,277,846	430,205	2,164,793		

Footnotes at end of table

All figures are estimates based on samples--money amounts are in thousands of dollars.)

Employees at end of table

**Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued													
	Net short-term partnership/ S-corp loss		Long-term capital gain		Long-term capital loss		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	
All returns, total.....	502,214	13,649,345	15,476,411	640,634,142	4,534,587	72,831,827	9,935,733	381,709,105	5,061,713	39,496,488	1,786,876	52,631,886	2,411,215	104,665,399
No adjusted gross income	8,890	1,149,172	159,916	8,816,056	200,423	8,805,772	91,086	4,075,560	134,149	2,227,103	99,666	7,507,810	61,025	3,112,960
\$1 under \$5,000	1,733	8,206	648,360	1,268,596	200,844	1,578,253	384,735	769,325	239,381	673,603	75,806	1,079,736	32,850	107,338
\$5,000 under \$10,000	20,091	57,847	670,085	2,600,356	205,858	2,565,058	440,302	1,556,322	208,633	1,550,040	70,182	1,423,112	68,568	416,830
\$10,000 under \$15,000	11,124	40,840	611,134	2,582,823	256,665	2,267,908	372,219	1,428,929	287,522	1,370,598	76,058	1,410,816	72,453	343,020
\$15,000 under \$20,000	9,647	90,710	628,361	3,065,263	232,988	2,330,112	397,171	1,468,888	232,436	1,261,219	90,442	1,535,329	99,874	570,745
\$20,000 under \$25,000	6,065	78,130	576,024	3,202,325	203,459	2,135,140	338,674	1,705,957	214,347	912,445	66,242	1,539,866	94,638	642,912
\$25,000 under \$30,000	12,733	64,611	560,498	3,269,684	175,084	2,196,133	332,039	1,623,362	188,852	1,160,139	61,873	1,428,978	84,600	793,713
\$30,000 under \$40,000	22,472	110,645	1,123,379	7,224,670	373,460	4,432,526	674,598	3,934,074	378,666	1,968,211	143,809	3,033,521	188,961	1,522,911
\$40,000 under \$50,000	19,651	85,134	1,156,013	8,003,449	339,124	3,904,023	690,096	4,089,205	372,064	1,825,178	114,040	2,458,518	192,868	1,863,319
\$50,000 under \$75,000	55,308	371,977	2,698,530	23,423,406	722,948	9,243,302	1,722,699	12,539,633	816,339	4,099,762	268,843	6,898,652	393,265	4,026,275
\$75,000 under \$100,000	43,653	347,424	1,996,964	23,301,135	575,000	7,191,136	1,310,692	12,137,229	653,958	3,661,821	213,808	5,057,975	275,653	4,212,077
\$100,000 under \$200,000	128,536	784,221	2,904,419	67,025,708	715,885	10,603,701	1,953,126	37,982,247	883,908	6,406,115	303,710	7,909,453	448,465	13,384,593
\$200,000 under \$500,000	91,565	1,584,297	1,260,109	84,691,832	258,468	7,943,598	870,333	50,106,336	340,507	5,354,842	149,698	6,036,532	254,387	17,519,311
\$500,000 under \$1,000,000	34,818	1,375,740	287,138	58,197,960	50,090	3,646,909	208,559	35,320,517	70,381	2,606,371	33,656	2,450,589	78,694	11,763,556
\$1,000,000 under \$1,500,000	12,357	849,869	77,825	32,489,035	11,326	1,093,676	58,729	20,306,290	17,482	1,052,011	8,035	726,983	23,718	5,457,556
\$1,500,000 under \$2,000,000	6,189	506,374	36,067	22,880,585	4,482	491,331	26,977	13,583,413	7,764	499,655	3,579	351,552	11,498	4,072,185
\$2,000,000 under \$5,000,000	11,028	1,587,845	55,906	69,706,443	6,366	1,288,246	42,995	42,168,886	11,029	1,252,509	5,274	892,006	19,293	11,775,438
\$5,000,000 under \$10,000,000	3,523	1,477,499	15,453	49,943,598	1,396	500,657	12,194	30,418,902	2,729	739,268	1,357	320,429	5,936	7,173,838
\$10,000,000 or more	2,831	3,078,806	10,232	168,941,219	720	614,343	8,509	106,494,029	1,566	875,599	795	570,031	4,448	15,906,824
Taxable returns, total.....	465,063	11,672,427	14,242,491	623,767,898	3,760,722	56,244,357	9,210,587	372,088,147	4,404,126	33,222,603	1,471,400	40,085,733	2,144,497	100,132,775
No adjusted gross income	283	87,246	1,656	1,497,829	510	701,672	1,138	626,697	357	142,715	553	686,426	885	645,469
\$1 under \$5,000	*948	*229	423,632	704,360	30,819	57,299	250,171	332,538	80,423	93,374	10,280	8,997	*5,697	*9,907
\$5,000 under \$10,000	12,171	38,936	409,387	1,444,313	72,093	603,079	280,420	824,552	96,425	589,173	23,908	129,429	15,230	102,099
\$10,000 under \$15,000	*7,852	*25,463	395,565	1,623,295	137,029	1,007,196	240,290	869,875	167,389	642,598	39,043	593,515	35,575	168,250
\$15,000 under \$20,000	*5,047	*12,079	518,401	2,405,661	179,938	1,668,536	337,084	1,132,168	186,689	920,057	65,883	1,135,117	69,773	396,673
\$20,000 under \$25,000	*3,082	*22,209	505,176	2,593,455	172,572	1,582,833	302,014	1,363,537	189,724	723,033	55,308	1,128,665	82,268	471,482
\$25,000 under \$30,000	10,487	22,077	504,098	2,680,936	162,223	1,822,303	305,140	1,362,045	174,658	893,745	58,666	1,220,750	71,204	554,308
\$30,000 under \$40,000	21,332	78,653	1,060,676	6,480,137	339,870	3,648,995	636,089	3,580,304	374,620	1,604,473	126,676	2,505,337	175,213	1,224,181
\$40,000 under \$50,000	18,034	56,555	1,129,802	7,425,948	330,355	3,637,988	671,677	3,684,529	365,109	1,736,271	108,412	2,258,888	184,996	1,754,780
\$50,000 under \$75,000	53,367	281,876	2,662,765	22,689,478	712,801	8,774,387	1,705,349	12,107,010	807,481	3,851,518	263,913	6,533,791	385,435	3,809,369
\$75,000 under \$100,000	42,063	237,531	1,987,842	22,889,267	574,523	7,027,556	1,303,136	11,900,551	653,576	3,612,968	213,365	4,947,898	272,466	4,137,345
\$100,000 under \$200,000	128,401	717,577	2,902,211	66,534,718	715,563	10,432,523	1,950,976	37,561,829	883,649	6,311,528	303,299	7,809,104	448,276	13,344,614
\$200,000 under \$500,000	91,366	1,503,070	1,259,049	84,252,952	258,167	7,837,732	869,472	49,777,995	340,195	5,270,195	149,492	5,976,292	254,077	17,466,312
\$500,000 under \$1,000,000	34,756	1,279,384	286,915	57,695,864	50,011	3,569,720	208,364	34,870,911	70,308	2,527,935	33,593	2,335,569	78,590	11,728,302
\$1,000,000 or more	35,873	7,309,542	195,317	342,849,685	24,249	3,872,539	149,267	212,073,606	40,523	4,303,021	19,008	2,815,955	64,812	44,319,684
Non-taxable returns, total.....	37,151	1,976,918	1,233,920	16,866,244	773,866	16,587,470	725,146	9,820,958	657,587	6,273,886	315,476	12,546,153	286,718	4,532,624

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S-corp gain		Net long-term partnership/ S-corp loss		Schedule D capital gain distributions		Sales of property other than capital assets				Total taxable IRA distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Net gain		Net loss		Number of returns	Amount
									Number of returns	Amount	Number of returns	Amount		
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
<b>All returns, total.....</b>	<b>77,822</b>	<b>1,201,422</b>	<b>1,400,840</b>	<b>115,698,144</b>	<b>479,680</b>	<b>4,294,716</b>	<b>10,900,315</b>	<b>63,276,476</b>	<b>827,490</b>	<b>7,445,007</b>	<b>872,562</b>	<b>8,384,141</b>	<b>8,732,290</b>	<b>88,966,627</b>
No adjusted gross income.....	2,200	52,397	20,986	2,479,694	7,519	304,980	132,348	423,478	34,956	559,504	60,861	2,830,958	46,125	636,400
\$1 under \$5,000.....	*864	*7,104	22,569	27,401	7,208	16,207	513,015	562,887	10,883	36,802	15,605	52,214	119,334	290,091
\$5,000 under \$10,000.....	*2,151	*1,002	40,131	164,312	17,144	22,884	471,740	894,873	31,923	74,718	18,261	63,655	371,999	1,266,377
\$10,000 under \$15,000.....	4,364	23,325	39,049	257,060	12,652	5,326	410,503	1,094,527	24,865	140,876	30,588	197,860	571,586	2,622,211
\$15,000 under \$20,000.....	*3,827	*13,002	36,720	246,846	13,013	33,210	408,070	1,291,431	32,719	161,165	24,481	81,856	736,879	3,767,041
\$20,000 under \$25,000.....	5,598	14,384	39,736	200,114	14,585	35,983	360,650	1,020,881	39,589	149,307	38,574	126,955	594,163	3,429,660
\$25,000 under \$30,000.....	*3,194	*5,039	29,813	289,800	11,477	10,713	361,099	970,636	28,349	126,186	29,484	198,816	462,492	2,924,118
\$30,000 under \$40,000.....	6,292	36,130	74,356	490,619	31,065	127,383	746,445	2,007,711	81,350	459,444	54,845	230,384	954,559	6,354,683
\$40,000 under \$50,000.....	8,017	18,428	85,182	415,507	32,860	130,389	757,536	2,163,918	58,654	325,888	53,665	248,591	781,676	6,324,395
\$50,000 under \$75,000.....	12,616	58,377	184,605	1,697,661	66,421	273,764	1,813,291	7,234,119	164,796	1,029,127	103,066	347,457	1,717,869	17,102,134
\$75,000 under \$100,000.....	7,540	35,735	150,824	1,450,940	42,830	187,120	1,425,117	7,249,099	83,916	571,415	89,279	403,212	1,022,744	14,099,431
\$100,000 under \$200,000.....	6,660	48,583	296,113	4,427,573	122,908	537,085	2,202,182	15,522,571	120,492	1,066,317	171,065	928,565	1,064,289	23,972,086
\$200,000 under \$500,000.....	6,737	46,276	214,286	9,000,787	62,604	620,306	957,034	12,173,965	71,627	1,026,911	111,046	700,507	235,667	11,186,847
\$500,000 under \$1,000,000.....	2,699	332,509	92,895	8,727,234	19,715	471,172	206,673	4,600,385	22,316	537,636	39,477	604,060	35,321	2,954,881
\$1,000,000 under \$1,500,000.....	1,298	32,556	28,651	5,969,055	5,840	189,782	54,500	1,655,021	7,374	197,713	12,004	203,664	8,840	825,423
\$1,500,000 under \$2,000,000.....	716	16,980	14,765	4,827,452	2,740	102,757	25,076	873,578	3,760	138,746	6,001	151,521	3,373	309,925
\$2,000,000 under \$5,000,000.....	1,440	65,685	25,188	15,320,128	4,776	422,354	38,310	1,786,298	6,649	358,846	9,609	324,084	4,744	617,679
\$5,000,000 under \$10,000,000.....	658	51,780	8,374	12,481,898	1,318	266,541	10,174	731,269	1,854	175,932	2,772	251,677	1,018	153,476
\$10,000,000 or more.....	649	342,130	6,605	47,223,864	1,005	536,750	6,552	1,013,828	1,419	308,464	1,900	418,297	610	129,770
<b>Taxable returns, total.....</b>	<b>59,306</b>	<b>1,056,715</b>	<b>1,308,456</b>	<b>112,246,072</b>	<b>435,920</b>	<b>3,848,826</b>	<b>10,095,612</b>	<b>61,195,995</b>	<b>699,296</b>	<b>6,530,135</b>	<b>721,135</b>	<b>6,010,770</b>	<b>7,914,755</b>	<b>94,699,935</b>
No adjusted gross income.....	28	307	796	378,679	185	43,241	647	18,000	559	91,066	760	63,128	197	22,119
\$1 under \$5,000.....	*230	*2,292	13,308	7,842	*1,897	*1,563	355,678	402,899	*3	*32	*2,852	*354	*8,073	*21,433
\$5,000 under \$10,000.....	*948	*367	20,827	55,052	*5,708	*9,343	308,432	587,844	*3,186	*4,659	*2,859	*14,646	140,087	460,910
\$10,000 under \$15,000.....	*636	*11,187	24,981	113,670	*9,328	*1,865	280,279	713,468	13,362	58,518	13,547	88,692	353,623	1,593,570
\$15,000 under \$20,000.....	*2,407	*2,011	32,078	194,103	8,930	20,691	337,007	1,092,056	15,420	105,911	15,496	60,955	652,475	3,296,786
\$20,000 under \$25,000.....	*4,049	*7,455	33,926	127,993	9,314	16,736	320,820	903,499	31,164	115,785	28,485	95,829	547,167	3,145,857
\$25,000 under \$30,000.....	*301	*2,916	22,706	180,948	10,476	10,381	335,029	889,125	22,317	85,752	18,181	63,131	435,529	2,749,266
\$30,000 under \$40,000.....	*4,800	*24,918	71,329	419,970	28,876	92,157	702,001	1,831,697	74,214	390,013	47,084	185,171	927,177	6,095,405
\$40,000 under \$50,000.....	*6,067	*11,650	80,194	357,933	32,638	120,868	749,745	2,118,396	58,479	323,161	51,338	238,810	772,882	6,219,529
\$50,000 under \$75,000.....	12,503	50,145	181,059	1,580,032	65,277	257,498	1,793,521	7,098,693	161,536	987,710	98,335	276,467	1,703,479	16,905,649
\$75,000 under \$100,000.....	6,532	25,607	148,242	1,350,502	42,618	169,692	1,423,395	7,226,175	83,761	570,072	88,870	399,161	1,020,504	14,063,603
\$100,000 under \$200,000.....	6,649	43,223	295,850	4,368,212	122,842	523,566	2,201,512	15,508,702	120,441	1,058,630	170,805	910,783	1,064,148	23,961,619
\$200,000 under \$500,000.....	6,704	43,389	213,894	8,901,639	62,500	607,369	956,467	12,160,728	71,532	1,024,327	110,857	685,651	235,532	11,176,601
\$500,000 under \$1,000,000.....	2,695	331,403	82,781	8,592,106	19,678	482,169	206,552	4,591,900	22,290	536,876	39,425	597,665	35,298	2,952,873
\$1,000,000 or more.....	4,756	501,846	83,475	85,617,381	15,653	1,509,688	134,529	6,056,743	21,030	1,177,421	32,244	1,330,327	18,565	2,032,714
<b>Non-taxable returns, total.....</b>	<b>18,216</b>	<b>142,707</b>	<b>94,384</b>	<b>3,452,072</b>	<b>43,760</b>	<b>447,890</b>	<b>804,703</b>	<b>2,076,481</b>	<b>128,193</b>	<b>914,873</b>	<b>151,426</b>	<b>3,353,372</b>	<b>817,635</b>	<b>4,266,692</b>

Footnotes at end of table.



**Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Pensions and annuities				Rent				Royalty				Farm rental			
	Total		Taxable		Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)		
<b>All returns, total</b> .....	<b>23,793,403</b>	<b>552,009,667</b>	<b>21,765,212</b>	<b>325,827,702</b>	<b>4,200,588</b>	<b>45,099,159</b>	<b>4,520,263</b>	<b>30,309,122</b>	<b>1,103,851</b>	<b>7,997,803</b>	<b>36,033</b>	<b>100,895</b>	<b>506,764</b>	<b>3,540,483</b>		
No adjusted gross income .....	123,485	2,059,221	107,947	931,874	76,912	1,058,201	140,789	2,244,942	23,887	212,851	858	9,321	5,674	50,839		
\$1 under \$5,000 .....	481,295	3,127,169	427,349	1,032,855	93,406	231,757	69,612	368,257	21,309	14,249	-	-	*7,726	*6,889		
\$5,000 under \$10,000 .....	1,310,269	8,451,997	1,275,884	6,370,967	202,376	645,146	137,291	710,856	41,641	47,391	*2,883	*5,646	37,939	110,670		
\$10,000 under \$15,000 .....	2,012,257	17,975,475	1,982,654	14,971,807	237,952	1,080,553	190,166	992,013	75,420	172,630	*2,633	*236	48,440	237,444		
\$15,000 under \$20,000 .....	2,148,961	26,028,427	2,078,029	19,993,850	244,738	1,211,842	196,808	1,051,468	49,473	133,446	-	-	38,269	197,063		
\$20,000 under \$25,000 .....	1,732,821	22,849,479	1,660,113	18,573,656	201,396	1,018,754	202,776	987,895	57,534	127,664	*925	*13,664	38,213	244,193		
\$25,000 under \$30,000 .....	1,394,241	22,336,349	1,326,033	16,260,667	175,642	753,974	200,085	1,180,947	39,892	112,802	*3,903	*228	32,157	180,747		
\$30,000 under \$40,000 .....	2,678,177	46,375,301	2,508,378	34,377,644	365,984	1,911,769	408,345	2,326,726	88,973	239,541	*1,232	*18,212	48,413	236,000		
\$40,000 under \$50,000 .....	2,257,897	41,887,298	2,083,775	29,805,439	338,282	2,051,647	419,921	2,368,486	87,925	212,968	*1,400	*1,690	36,355	151,403		
\$50,000 under \$75,000 .....	4,237,542	103,399,838	3,799,078	65,821,051	759,769	5,006,254	886,893	5,192,837	203,477	700,804	*5,406	*6,027	71,253	563,198		
\$75,000 under \$100,000 .....	2,367,567	72,688,035	2,045,614	43,764,366	439,877	3,832,811	587,214	3,541,159	115,471	542,663	*3,483	*5,735	46,013	350,107		
\$100,000 under \$200,000 .....	2,303,590	107,525,755	1,910,453	51,914,489	662,648	9,359,416	763,201	5,558,841	169,864	1,247,393	7,560	5,207	75,125	789,809		
\$200,000 under \$500,000 .....	583,472	54,431,680	438,830	16,393,192	290,380	8,234,506	242,676	2,482,334	82,389	1,318,971	4,373	11,321	16,035	331,160		
\$500,000 under \$1,000,000 .....	100,491	12,087,950	75,704	2,996,386	56,855	3,561,077	46,523	609,105	24,567	815,069	704	8,366	3,074	56,002		
\$1,000,000 under \$1,500,000 .....	25,488	3,749,048	19,221	925,454	18,976	1,486,998	12,174	235,777	7,323	411,232	258	1,934	1,025	11,452		
\$1,500,000 under \$2,000,000 .....	11,410	1,910,871	8,442	443,683	8,514	856,587	5,262	110,035	3,870	246,868	129	6,515	379	7,074		
\$2,000,000 under \$5,000,000 .....	16,973	3,150,727	12,421	764,204	12,061	1,608,781	8,068	200,950	6,678	616,623	177	3,123	483	9,497		
\$5,000,000 under \$10,000,000 .....	4,502	1,043,245	3,201	270,209	2,970	642,386	2,107	73,766	2,340	308,090	59	2,050	139	3,425		
\$10,000,000 or more .....	2,865	931,803	2,085	215,907	1,851	546,701	1,353	72,729	1,818	516,346	51	1,621	71	3,490		
<b>Taxable returns, total</b> .....	<b>20,737,732</b>	<b>524,420,677</b>	<b>18,884,566</b>	<b>308,693,055</b>	<b>3,579,473</b>	<b>41,805,822</b>	<b>3,865,605</b>	<b>24,784,525</b>	<b>964,152</b>	<b>7,556,313</b>	<b>30,014</b>	<b>82,298</b>	<b>437,701</b>	<b>3,242,335</b>		
No adjusted gross income .....	699	46,946	834	22,747	1,425	104,072	751	45,322	248	34,869	*3	*4,892	*16	*219		
\$1 under \$5,000 .....	12,942	66,509	12,942	41,274	*1,939	*4,619	*344	*2,952	*948	*1,314	-	-	-	-		
\$5,000 under \$10,000 .....	423,405	3,109,849	412,650	2,285,446	43,921	140,900	26,762	82,039	12,685	7,667	-	-	10,599	26,732		
\$10,000 under \$15,000 .....	1,237,362	10,898,605	1,222,553	9,599,423	100,666	479,388	82,762	412,449	29,520	67,940	*2,633	*236	30,663	147,214		
\$15,000 under \$20,000 .....	1,818,491	21,783,635	1,769,187	17,916,239	187,525	911,120	123,247	663,498	46,566	124,397	-	-	34,758	191,918		
\$20,000 under \$25,000 .....	1,508,726	20,959,350	1,456,325	17,031,836	167,895	869,621	160,060	785,852	50,771	98,714	-	-	35,406	202,185		
\$25,000 under \$30,000 .....	1,291,562	21,120,479	1,227,497	15,571,687	159,024	667,944	169,708	920,462	35,639	105,637	*2,958	*164	31,059	172,571		
\$30,000 under \$40,000 .....	2,595,788	45,096,019	2,435,498	33,627,817	338,085	1,748,712	363,467	1,942,477	85,154	222,420	*860	*4,247	47,484	235,683		
\$40,000 under \$50,000 .....	2,239,733	41,540,213	2,068,752	29,642,547	326,808	1,920,847	403,935	2,246,219	86,895	182,638	*1,372	*1,649	34,493	140,976		
\$50,000 under \$75,000 .....	4,200,566	102,709,585	3,768,244	65,484,392	750,502	4,887,249	867,462	4,854,312	201,896	698,135	*5,405	*6,026	70,997	563,046		
\$75,000 under \$100,000 .....	2,361,462	72,430,593	2,041,623	43,573,822	438,237	3,820,307	586,209	3,512,680	115,303	539,352	*3,483	*5,735	46,009	350,074		
\$100,000 under \$200,000 .....	2,302,115	107,467,614	1,908,994	51,903,212	662,174	9,331,189	763,077	5,550,209	169,751	1,246,498	7,556	5,158	75,121	789,801		
\$200,000 under \$500,000 .....	583,068	54,399,223	438,485	16,381,932	290,141	8,223,939	242,425	2,472,046	82,265	1,316,231	4,368	10,793	16,026	330,983		
\$500,000 under \$1,000,000 .....	100,422	12,079,469	75,649	2,994,400	66,800	3,557,432	46,462	605,163	24,531	812,970	703	8,339	3,073	55,997		
\$1,000,000 or more .....	61,189	10,772,588	45,332	2,616,281	44,331	5,138,482	28,932	688,844	21,989	2,097,131	673	15,060	2,096	34,938		
<b>Nontaxable returns, total</b> .....	<b>3,055,672</b>	<b>27,588,980</b>	<b>2,880,645</b>	<b>17,134,647</b>	<b>821,114</b>	<b>3,293,337</b>	<b>654,658</b>	<b>5,524,597</b>	<b>139,699</b>	<b>441,490</b>	<b>6,018</b>	<b>38,596</b>	<b>69,083</b>	<b>298,128</b>		

Footnotes at end of table.



Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Farm rental			Total rental and royalty			Partnership and S Corporation			Estate and trust				
	Net loss		Number of returns	Net income		Number of returns	Net loss		Number of returns	Net income		Number of returns	Net loss	
	Amount	(84)		Amount	(86)		Amount	(88)		Amount	(90)		Amount	(92)
		(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
All returns, total.....	121,128	502,828	5,352,098	55,850,088	4,288,385	27,684,444	4,178,537	285,424,865	2,120,784	72,611,268	658,534	12,134,000	39,026	1,127,838
No adjusted gross income.....	3,991	52,353	92,451	1,246,684	145,223	2,306,996	35,823	1,282,403	173,450	25,512,604	8,274	134,546	2,326	451,352
\$1 under \$5,000.....	*3,880	*27,639	116,591	239,432	69,810	356,181	68,772	166,826	43,363	524,490	18,087	26,198	*7	*327
\$5,000 under \$10,000.....	*4,705	*17,736	262,617	772,030	137,191	663,039	97,350	452,463	59,629	619,368	20,835	58,895	*2,930	*976
\$10,000 under \$15,000.....	*7,820	*32,556	336,944	1,442,182	194,111	925,697	103,340	701,149	85,766	881,708	22,419	119,662	*972	*157
\$15,000 under \$20,000.....	6,495	35,925	305,373	1,509,480	195,807	1,033,703	106,630	895,537	82,998	1,040,934	19,297	59,947	-	-
\$20,000 under \$25,000.....	*5,654	*28,512	276,363	1,371,329	198,891	1,014,528	118,635	1,022,415	75,026	800,709	18,151	99,873	*183	*4,001
\$25,000 under \$30,000.....	11,633	25,591	230,076	1,024,282	205,455	1,161,369	117,310	1,521,588	74,680	786,672	19,044	54,707	*2,968	*1,443
\$30,000 under \$40,000.....	16,154	55,503	468,327	2,366,270	409,880	2,183,084	215,334	2,600,470	168,342	1,700,887	33,431	362,130	*3,187	*27,055
\$40,000 under \$50,000.....	11,989	36,729	432,398	2,406,419	420,074	2,414,534	263,621	3,348,507	146,292	1,698,942	29,755	190,826	2,914	7,903
\$50,000 under \$75,000.....	25,773	66,656	963,834	6,178,666	893,056	5,085,958	663,855	10,329,173	345,139	2,922,307	83,972	691,992	7,447	16,659
\$75,000 under \$100,000.....	9,758	43,021	564,131	4,710,235	587,496	3,504,007	516,352	9,194,271	201,772	2,015,437	57,355	647,804	1,886	17,040
\$100,000 under \$200,000.....	7,944	33,846	822,186	11,268,360	640,272	4,367,981	945,548	35,453,108	383,599	5,008,540	122,505	1,593,769	4,542	25,422
\$200,000 under \$500,000.....	3,390	16,737	339,663	9,721,171	125,560	1,534,094	631,523	59,853,019	187,969	5,857,485	59,766	1,780,955	5,465	70,906
\$500,000 under \$1,000,000.....	1,276	20,308	82,398	4,373,008	27,194	499,568	177,547	42,162,829	51,407	4,244,952	18,446	1,481,367	1,599	42,943
\$1,000,000 under \$1,500,000.....	282	2,199	23,684	1,894,984	7,330	201,465	49,907	22,015,433	14,170	1,762,661	6,008	597,360	720	46,773
\$1,500,000 under \$2,000,000.....	156	2,086	10,827	1,100,444	3,311	109,697	22,657	14,186,524	6,905	1,284,795	2,493	393,890	400	22,490
\$2,000,000 under \$5,000,000.....	171	1,981	16,561	2,218,509	5,326	194,564	32,659	33,220,664	12,592	4,088,172	4,380	1,265,420	760	91,392
\$5,000,000 under \$10,000,000.....	40	2,061	4,591	943,534	1,456	60,049	8,373	17,689,767	4,281	2,769,652	1,298	927,380	343	96,584
\$10,000,000 or more.....	17	1,388	3,084	1,063,166	952	67,930	5,300	29,328,718	3,403	8,990,950	1,017	1,647,279	378	204,215
Taxable returns, total.....	109,317	408,859	4,581,343	51,970,696	3,612,664	22,203,768	3,881,626	281,523,848	1,704,680	42,681,643	516,688	11,858,887	31,131	874,312
No adjusted gross income.....	*20	*2,143	1,590	127,551	733	63,412	1,028	448,158	1,875	1,118,727	202	37,875	38	13,281
\$1 under \$5,000.....	-	-	*2,887	*5,932	*344	*2,952	23,713	32,265	*2,293	*26,129	14,259	21,082	-	-
\$5,000 under \$10,000.....	*2,778	*3,450	60,452	161,103	26,631	74,977	36,745	193,480	12,476	60,933	15,345	48,347	-	-
\$10,000 under \$15,000.....	*5,837	*31,109	151,878	664,400	87,458	389,284	58,556	335,920	43,681	338,026	13,858	67,330	*972	*157
\$15,000 under \$20,000.....	6,487	35,881	245,738	1,218,863	123,107	678,594	75,211	611,903	50,418	346,093	17,319	56,081	-	-
\$20,000 under \$25,000.....	*5,654	*28,512	235,350	1,151,244	155,250	804,593	84,748	719,115	56,592	295,979	17,123	98,808	-	-
\$25,000 under \$30,000.....	11,605	25,540	208,664	924,333	175,851	896,037	97,793	1,139,918	61,482	505,804	19,039	54,623	*925	*1,250
\$30,000 under \$40,000.....	16,153	55,457	436,691	2,190,488	366,724	1,812,483	195,546	2,274,409	139,647	1,063,220	29,166	309,169	*2,841	*24,234
\$40,000 under \$50,000.....	11,988	36,714	419,056	2,237,202	405,894	2,257,372	249,301	3,035,265	139,882	1,465,731	26,118	164,767	*2,902	*7,619
\$50,000 under \$75,000.....	25,772	66,641	954,611	6,063,103	873,436	4,737,804	652,122	9,843,118	332,990	2,531,467	91,533	682,193	7,439	16,757
\$75,000 under \$100,000.....	9,758	43,021	562,420	4,695,149	586,390	3,473,141	515,493	9,167,038	200,716	1,848,713	57,016	642,808	1,877	15,181
\$100,000 under \$200,000.....	7,939	33,794	821,654	11,239,753	640,152	4,361,859	944,060	35,325,514	382,916	4,852,879	122,409	1,592,737	4,507	23,999
\$200,000 under \$500,000.....	3,386	16,651	339,344	9,708,286	125,389	1,526,249	631,187	59,828,505	187,416	5,672,616	59,679	1,777,946	5,448	70,362
\$500,000 under \$1,000,000.....	1,274	20,231	82,324	4,367,437	27,152	495,798	177,466	42,151,491	51,266	4,164,297	18,431	1,478,116	1,591	42,508
\$1,000,000 or more.....	667	9,715	58,684	7,215,852	18,352	629,231	118,858	116,417,750	41,230	18,601,030	15,189	4,826,784	2,589	458,963
Nontaxable returns, total.....	11,811	93,970	770,755	3,879,390	656,521	5,480,659	317,712	3,901,017	415,904	29,619,622	39,848	275,333	7,895	453,626

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Farm				Unemployment compensation		Social security benefits				Foreign-earned income exclusion		Other income	
	Net income		Net loss				Total		Taxable				Net income	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount				
					(97)	(98)					(99)	(100)	(101)	(102)
All returns, total.....	703,083	8,270,319	1,358,701	17,305,037	6,478,291	16,913,305	13,627,723	186,586,863	10,608,571	89,964,021	358,392	15,239,672	5,590,131	29,869,204
No adjusted gross income	22,812	222,541	100,386	3,283,352	15,702	43,619	81,696	1,004,920	673	11,958	109,604	2,897,186	62,521	666,525
\$1 under \$5,000	39,353	106,693	28,636	189,147	172,475	248,673	389,945	3,806,652	5,150	16,094	56,894	2,358,502	244,956	418,481
\$5,000 under \$10,000	66,899	286,790	57,089	551,471	551,338	1,185,497	648,290	7,527,708	10,036	53,290	15,595	546,919	286,200	714,163
\$10,000 under \$15,000	57,507	341,119	70,966	587,381	787,543	1,818,274	885,473	10,603,113	39,953	139,381	18,672	911,600	310,119	712,728
\$15,000 under \$20,000	55,500	390,379	80,764	691,049	726,011	1,860,047	901,546	11,968,619	176,587	198,811	13,142	496,506	288,978	796,919
\$20,000 under \$25,000	45,819	397,145	90,069	754,844	618,827	1,551,792	1,010,001	13,707,397	727,236	808,161	*5,880	*379,805	250,223	630,622
\$25,000 under \$30,000	42,401	480,533	73,991	692,435	521,592	1,380,652	1,009,318	13,481,636	948,426	1,966,391	13,740	612,391	218,913	469,624
\$30,000 under \$40,000	59,546	595,835	171,105	1,389,711	811,040	2,193,946	1,855,898	23,543,861	1,854,954	7,621,554	12,402	501,257	508,915	1,323,020
\$40,000 under \$50,000	69,368	795,855	150,225	1,316,373	656,152	1,922,365	1,440,264	18,028,471	1,440,264	10,549,948	13,537	705,606	461,567	1,050,734
\$50,000 under \$75,000	126,381	1,725,195	246,088	2,653,663	991,327	2,653,930	2,532,105	35,015,940	2,532,105	27,887,603	24,528	1,084,980	1,075,042	2,815,596
\$75,000 under \$100,000	50,815	794,729	123,119	1,262,433	339,520	1,046,741	1,239,103	19,464,937	1,239,103	16,542,579	12,264	707,368	645,377	2,073,482
\$100,000 under \$200,000	47,414	1,294,147	111,674	1,668,008	253,316	869,193	1,176,023	19,721,638	1,176,023	16,763,164	35,305	2,132,401	801,426	4,471,841
\$200,000 under \$500,000	13,784	486,581	38,733	1,033,716	29,766	122,668	345,975	6,464,928	345,975	5,495,124	18,690	1,345,768	306,356	4,380,760
\$500,000 under \$1,000,000	3,579	175,057	9,134	456,942	2,733	11,527	70,979	1,366,991	70,979	1,178,927	4,819	332,494	75,048	2,139,362
\$1,000,000 under \$1,500,000	766	35,606	2,725	196,583	373	1,648	18,099	373,434	18,099	317,415	1,414	97,932	21,146	1,047,392
\$1,500,000 under \$2,000,000	375	38,290	1,193	97,104	225	1,281	7,825	161,564	7,825	137,328	616	43,123	9,334	656,900
\$2,000,000 under \$5,000,000	537	60,259	1,917	239,666	295	1,203	10,911	232,045	10,911	197,236	917	61,210	15,657	1,638,758
\$5,000,000 under \$10,000,000	143	32,038	498	104,174	42	171	2,680	57,380	2,680	48,773	226	14,613	4,766	1,055,135
\$10,000,000 or more	82	12,524	369	136,985	13	79	1,592	35,627	1,592	30,283	147	10,014	3,587	2,807,162
Taxable returns, total.....	512,383	6,934,269	1,063,698	12,141,834	4,877,470	13,277,984	12,089,008	167,216,517	10,374,666	88,916,072	149,704	7,990,415	4,838,592	27,449,451
No adjusted gross income	106	19,487	275	58,680	**	**	291	5,675	*63	*702	*114	*8,465	969	75,032
\$1 under \$5,000	*4,687	*11,232	-	-	**5,947	**5,597	29,311	210,472	-	-	-	-	92,895	135,151
\$5,000 under \$10,000	*8,151	*44,022	10,743	53,611	148,162	315,418	193,192	1,884,073	*3,972	*23,674	*2,945	*120,465	113,491	242,381
\$10,000 under \$15,000	19,972	99,332	18,967	103,948	387,856	885,990	558,495	5,647,973	25,640	87,874	9,210	368,939	161,079	329,932
\$15,000 under \$20,000	41,685	252,207	60,032	517,734	419,994	1,112,902	816,220	10,733,780	163,042	167,945	*6,846	*266,211	196,803	539,078
\$20,000 under \$25,000	37,436	303,770	70,001	600,389	456,143	1,127,597	935,782	12,686,215	675,223	728,200	*4,036	*265,501	204,294	531,062
\$25,000 under \$30,000	36,392	353,334	59,950	458,325	420,512	1,135,185	971,075	12,989,161	913,029	1,894,971	8,655	397,804	187,553	366,361
\$30,000 under \$40,000	53,884	443,526	163,870	1,341,933	778,886	2,106,567	1,799,764	22,802,228	1,798,819	7,398,160	10,394	334,892	474,987	1,214,911
\$40,000 under \$50,000	66,425	771,481	147,944	1,298,165	647,897	1,888,477	1,425,724	17,848,393	1,425,724	10,431,173	11,204	573,330	457,830	1,027,456
\$50,000 under \$75,000	126,172	1,707,907	244,797	2,620,512	985,812	2,645,838	2,502,925	34,632,968	2,502,925	27,576,062	22,848	955,973	1,065,691	2,748,382
\$75,000 under \$100,000	50,815	794,729	121,034	1,180,419	339,520	1,046,741	1,234,315	19,389,984	1,234,315	16,478,871	11,914	688,478	644,493	2,066,597
\$100,000 under \$200,000	47,405	1,293,944	111,603	1,657,973	253,315	869,186	1,174,487	19,684,574	1,174,487	16,731,661	34,851	2,096,531	801,042	4,463,089
\$200,000 under \$500,000	13,777	485,545	38,671	1,028,704	29,746	122,583	345,478	6,456,577	345,478	5,488,026	18,599	1,338,415	306,054	4,372,835
\$500,000 under \$1,000,000	3,574	175,040	9,118	454,916	2,731	11,522	70,897	1,385,543	70,897	1,177,696	4,783	329,661	74,982	2,136,083
\$1,000,000 or more	1,902	178,712	6,692	766,524	948	4,382	41,053	858,900	41,053	730,057	3,305	225,752	54,429	7,201,100
Non-taxable returns, total.....	180,700	1,336,050	285,003	6,163,202	1,800,821	3,835,321	1,526,714	19,370,346	233,905	1,048,948	208,888	7,249,258	763,639	2,419,763

Footnotes at end of table

**Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Other income		Net operating loss		Gambling earnings		Total		IRA payments		Student loan interest ded		Moving expense adjustment	
	Net loss													
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)
<b>All returns, total.....</b>	<b>225,273</b>	<b>4,499,046</b>	<b>527,417</b>	<b>48,096,275</b>	<b>1,402,640</b>	<b>16,762,038</b>	<b>23,197,425</b>	<b>59,609,518</b>	<b>3,505,033</b>	<b>7,477,074</b>	<b>4,477,986</b>	<b>2,639,472</b>	<b>956,586</b>	<b>2,137,803</b>
No adjusted gross income .....	20,196	1,042,096	283,585	43,089,233	8,405	81,046	206,767	616,774	15,614	30,836	19,512	19,845	7,208	25,726
\$1 under \$5,000 .....	14,858	86,895	31,980	241,906	21,435	49,398	983,428	486,841	47,494	71,309	45,191	16,008	*4,874	*10,126
\$5,000 under \$10,000 .....	6,000	33,258	44,698	319,867	49,151	157,201	1,829,301	1,364,110	96,712	167,004	143,576	79,811	21,191	27,140
\$10,000 under \$15,000 .....	7,904	106,791	35,305	250,221	79,747	247,840	1,657,828	1,681,728	119,997	217,046	277,656	129,032	40,481	50,186
\$15,000 under \$20,000 .....	10,965	157,586	24,663	235,905	90,790	304,038	1,516,405	1,962,467	163,462	300,815	342,941	188,182	60,139	81,117
\$20,000 under \$25,000 .....	8,119	38,572	19,469	173,392	74,353	338,526	1,561,476	2,163,344	226,032	433,727	440,840	253,988	69,561	139,814
\$25,000 under \$30,000 .....	4,213	74,783	12,377	151,893	81,102	406,395	1,509,220	2,404,149	257,872	522,574	487,456	320,910	75,466	98,789
\$30,000 under \$40,000 .....	13,281	129,243	21,349	395,338	150,358	669,112	2,804,473	4,390,127	512,561	938,934	978,923	659,004	123,923	219,297
\$40,000 under \$50,000 .....	12,660	91,961	13,869	243,471	147,376	767,916	2,288,554	4,208,392	435,307	970,028	683,188	439,246	112,477	250,184
\$50,000 under \$75,000 .....	27,891	220,851	7,964	211,663	298,599	1,729,728	3,941,984	8,476,111	692,507	1,446,829	1,058,702	533,448	199,023	484,529
\$75,000 under \$100,000 .....	18,312	182,216	9,875	245,443	155,440	1,299,989	1,683,516	5,488,209	380,618	871,630	-	-	85,831	239,865
\$100,000 under \$200,000 .....	47,405	658,751	13,209	581,616	183,816	2,984,700	2,088,459	11,479,186	436,930	1,110,999	-	-	121,823	314,845
\$200,000 under \$500,000 .....	22,276	777,095	5,981	395,562	44,258	2,692,829	837,451	9,193,788	92,984	306,694	-	-	29,162	147,748
\$500,000 under \$1,000,000 .....	6,561	279,936	1,490	344,074	10,567	1,110,910	175,007	2,594,013	17,866	58,898	-	-	3,504	28,968
\$1,000,000 under \$1,500,000 .....	1,727	109,139	620	209,042	2,794	699,989	47,504	756,601	4,445	14,656	-	-	906	8,476
\$1,500,000 under \$2,000,000 .....	814	53,860	306	157,854	1,138	374,865	21,297	374,915	1,770	5,873	-	-	351	3,364
\$2,000,000 under \$5,000,000 .....	1,309	137,262	514	295,111	1,676	884,033	30,795	566,117	2,218	7,161	-	-	508	5,709
\$5,000,000 under \$10,000,000 .....	423	74,182	147	155,851	420	733,098	8,401	182,126	472	1,537	-	-	116	1,317
\$10,000,000 or more .....	360	244,569	116	398,795	215	1,230,426	5,559	220,521	171	526	-	-	43	602
<b>Taxable returns, total.....</b>	<b>174,074</b>	<b>3,142,885</b>	<b>123,261</b>	<b>11,567,116</b>	<b>1,202,858</b>	<b>15,292,270</b>	<b>18,135,460</b>	<b>52,974,027</b>	<b>3,259,381</b>	<b>6,990,169</b>	<b>3,922,593</b>	<b>2,371,931</b>	<b>876,112</b>	<b>1,966,570</b>
No adjusted gross income .....	137	42,859	3,269	7,723,199	74	2,897	1,413	14,460	61	193	*21	*28	-	-
\$1 under \$5,000 .....	*1,921	*1,689	*278	*21,596	*2,845	*8,428	50,539	22,009	*9,871	*10,870	-	-	-	-
\$5,000 under \$10,000 .....	*3,889	*13,848	7,403	87,226	15,802	51,359	365,665	305,015	50,991	83,473	42,669	25,786	*8,862	*14,783
\$10,000 under \$15,000 .....	*3,041	*7,453	8,620	37,814	37,405	80,559	721,705	736,510	81,794	131,077	179,367	99,112	30,815	32,444
\$15,000 under \$20,000 .....	*6,848	*108,889	12,272	103,713	47,416	148,154	909,645	1,133,194	125,181	216,736	242,412	145,427	38,447	35,664
\$20,000 under \$25,000 .....	*6,739	*34,979	12,371	106,600	51,620	230,097	1,144,965	1,555,741	203,096	385,327	347,819	206,143	51,689	99,897
\$25,000 under \$30,000 .....	*3,120	*28,973	11,465	132,247	66,083	322,823	1,268,225	1,977,083	237,707	491,609	431,064	299,087	68,680	81,120
\$30,000 under \$40,000 .....	12,455	111,636	16,315	296,860	145,194	587,459	2,633,026	4,015,867	494,979	906,544	947,733	630,110	123,923	219,297
\$40,000 under \$50,000 .....	10,300	82,388	12,550	193,790	142,272	672,992	2,243,568	4,093,653	430,700	953,160	676,362	434,584	112,477	250,184
\$50,000 under \$75,000 .....	26,893	205,235	7,081	178,953	298,113	1,675,150	3,903,254	8,304,661	688,392	1,435,001	1,055,144	531,653	199,017	484,463
\$75,000 under \$100,000 .....	17,970	176,294	9,811	238,553	154,900	1,201,106	1,680,171	5,471,803	379,826	870,042	-	-	85,803	239,799
\$100,000 under \$200,000 .....	47,365	658,239	12,960	552,350	182,462	2,801,122	2,086,996	11,464,017	436,912	1,110,950	-	-	121,821	314,818
\$200,000 under \$500,000 .....	22,236	775,196	5,734	378,114	43,969	2,611,874	896,926	9,188,552	92,939	306,571	-	-	29,151	147,667
\$500,000 under \$1,000,000 .....	6,547	279,321	1,459	337,681	10,504	1,069,788	174,893	2,592,358	17,860	58,879	-	-	3,504	28,968
\$1,000,000 or more .....	4,624	615,886	1,674	1,178,419	6,199	3,828,461	113,469	2,099,104	9,071	29,738	-	-	1,923	19,466
<b>Non taxable returns, total.....</b>	<b>51,199</b>	<b>1,356,162</b>	<b>404,156</b>	<b>36,529,159</b>	<b>199,781</b>	<b>1,469,767</b>	<b>5,061,965</b>	<b>5,635,491</b>	<b>245,651</b>	<b>486,905</b>	<b>555,393</b>	<b>267,541</b>	<b>80,474</b>	<b>169,233</b>

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Statutory adjustments--continued														
Size of adjusted gross income	Deduction for self-employment tax		Payments to a Keogh plan		Penalty on early withdrawal of savings		Alimony paid		Self-employed health insurance deduction		Medical savings account deduction		Other adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)
All returns, total.....	14,300,140	17,392,967	1,287,707	12,475,396	863,436	286,507	656,724	7,460,164	3,564,624	7,569,198	65,415	120,330	170,105	1,008,208
No adjusted gross income	143,050	116,610	3,884	18,074	10,891	6,070	10,752	273,199	55,305	109,951	*1,779	*1,489	2,743	14,973
\$1 under \$5,000	869,380	197,770	*2,109	*2,283	42,064	15,384	3,252	35,722	83,525	113,190	*972	*292	*6,795	*18,324
\$5,000 under \$10,000	1,577,727	708,044	10,968	12,711	51,072	7,412	14,916	60,758	198,612	260,936	-	-	*8,952	*40,295
\$10,000 under \$15,000	1,249,459	788,776	9,661	37,376	52,037	11,410	17,609	84,444	208,491	326,803	*3,575	*4,020	*7,690	*32,636
\$15,000 under \$20,000	945,960	742,928	17,326	57,633	72,870	13,571	25,239	195,908	211,143	363,801	*2,888	*6,944	*4,827	*11,564
\$20,000 under \$25,000	830,917	699,244	18,933	50,784	72,164	13,154	27,336	197,492	197,066	329,239	*4,648	*5,355	*10,457	*40,548
\$25,000 under \$30,000	748,400	710,984	27,870	90,985	43,182	7,191	34,801	220,766	199,098	386,686	*2,260	*3,124	*5,734	*29,923
\$30,000 under \$40,000	1,257,046	1,266,226	45,242	164,043	100,285	14,049	65,964	380,763	337,693	627,435	*8,895	*14,114	18,032	106,262
\$40,000 under \$50,000	1,154,337	1,197,850	85,225	346,215	84,577	22,026	61,618	376,519	289,057	534,907	*5,823	*8,365	18,012	63,031
\$50,000 under \$75,000	2,091,014	2,713,183	207,023	1,026,561	150,611	74,919	133,993	1,022,262	569,941	1,098,296	6,554	12,918	27,870	61,266
\$75,000 under \$100,000	1,118,088	1,710,491	181,434	1,076,858	94,278	44,902	82,487	733,413	288,083	680,441	5,088	11,634	28,258	118,975
\$100,000 under \$200,000	1,458,547	3,282,782	371,363	3,731,642	65,894	36,989	107,368	1,382,759	511,796	1,349,415	13,760	30,847	23,748	237,691
\$200,000 under \$500,000	640,758	2,084,386	234,916	4,186,594	18,592	7,103	51,398	1,354,639	296,112	950,483	7,748	17,330	5,517	150,593
\$500,000 under \$1,000,000	130,708	584,051	45,755	1,061,385	3,061	9,847	11,869	566,613	71,362	258,861	905	2,361	1,011	39,478
\$1,000,000 under \$1,500,000	34,955	184,206	11,545	275,708	830	1,020	3,062	166,719	20,478	76,376	311	918	194	24,979
\$1,500,000 under \$2,000,000	15,781	101,224	5,261	123,727	345	305	1,548	100,561	9,520	35,586	103	299	103	2,496
\$2,000,000 under \$5,000,000	22,925	163,741	6,577	154,543	492	891	2,359	172,438	12,590	47,321	85	242	107	10,781
\$5,000,000 under \$10,000,000	6,536	70,335	1,602	35,188	113	148	716	60,113	3,050	11,901	16	50	32	1,281
\$10,000,000 or more	4,551	110,134	1,012	23,085	78	106	436	75,073	1,711	7,571	*3	*9	20	3,113
Taxable returns, total.....	10,080,911	14,752,187	1,251,738	12,346,739	737,919	245,042	613,045	6,856,783	2,897,923	6,370,511	58,629	110,351	147,370	917,759
No adjusted gross income	936	3,467	285	1,705	*11	*20	78	7,648	344	1,317	-	-	-	-
\$1 under \$5,000	26,773	3,003	-	-	*13,882	*1,102	-	-	*16	*66	-	-	*1,922	*7,049
\$5,000 under \$10,000	260,074	105,056	*2,875	*6,168	22,219	1,661	*6,833	*25,377	31,420	34,064	-	-	*2,917	*8,627
\$10,000 under \$15,000	454,767	265,454	*4,204	*11,475	23,239	4,125	*12,853	*60,440	88,257	101,515	*3,232	*3,602	*3,879	*27,266
\$15,000 under \$20,000	487,652	333,208	15,025	49,057	62,671	10,037	18,874	113,509	140,697	219,184	*1,903	*3,545	*2,845	*6,827
\$20,000 under \$25,000	530,498	400,216	13,956	40,373	64,450	10,646	25,248	153,004	139,372	231,474	*3,569	*4,053	*7,527	*24,607
\$25,000 under \$30,000	582,085	508,060	25,922	82,779	38,601	6,997	31,437	187,033	155,194	277,902	*931	*355	*5,734	*29,923
\$30,000 under \$40,000	1,129,961	1,090,732	41,568	154,495	100,285	14,049	64,275	367,498	292,363	519,063	*8,747	*14,070	17,687	100,010
\$40,000 under \$50,000	1,117,505	1,139,752	83,852	339,686	81,545	21,953	61,345	373,851	277,607	509,066	*5,823	*8,365	18,012	63,031
\$50,000 under \$75,000	2,061,565	2,685,476	205,133	1,007,350	148,398	74,875	131,008	962,347	560,310	1,069,573	6,406	12,658	27,870	61,266
\$75,000 under \$100,000	1,116,115	1,705,138	180,968	1,073,468	93,282	43,305	82,429	732,235	287,221	677,211	5,088	11,634	28,256	118,971
\$100,000 under \$200,000	1,457,325	3,275,771	371,335	3,731,092	65,859	36,987	107,353	1,382,046	510,505	1,342,662	13,760	30,847	23,744	237,656
\$200,000 under \$500,000	640,375	2,063,568	234,882	4,186,125	18,570	6,970	51,343	1,351,726	295,955	949,951	7,746	17,325	5,510	150,469
\$500,000 under \$1,000,000	130,621	563,822	45,740	1,060,755	3,054	9,836	11,858	566,017	71,334	258,763	905	2,361	1,009	39,407
\$1,000,000 or more	84,679	629,442	25,994	612,209	1,854	2,458	8,112	574,052	47,331	178,702	519	1,518	457	42,650
Nontaxable returns, total.....	4,219,229	2,640,800	35,969	118,658	125,518	41,485	43,678	603,380	666,700	1,198,687	6,786	9,979	22,738	90,449

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Foreign housing adjustment		Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(139)	(140)	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)
All returns, total.....	4,411	42,400	86,670,604	456,084,863	11,330,554	14,735,998	42,634,320	822,360,510	262,332,427	690,109,474	106,259,292	4,544,242,424	106,277,957	1,018,218,848
No adjusted gross income.....	-	-	-	-	-	-	-	-	2,344,635	6,527,161	-	-	8,982	119,734
\$1 under \$5,000.....	**1,361	**6,437	12,616,620	44,443,865	709,127	869,768	185,173	2,133,138	9,651,310	24,183,623	2,321,208	2,310,589	2,306,720	341,790
\$5,000 under \$10,000.....	-	-	12,330,806	60,985,069	1,406,246	1,718,261	467,842	5,257,582	16,188,206	45,278,791	6,107,118	13,321,617	6,108,110	2,010,961
\$10,000 under \$15,000.....	-	-	11,267,762	60,031,865	1,901,929	2,368,260	841,274	9,646,982	19,782,920	55,340,639	8,189,610	38,330,697	8,187,940	5,715,882
\$15,000 under \$20,000.....	**	**	10,447,064	57,873,654	1,647,081	2,163,095	1,214,471	13,541,912	21,020,417	58,812,909	10,563,580	75,723,066	10,587,124	11,298,102
\$20,000 under \$25,000.....	-	-	8,455,222	47,128,078	1,069,823	1,457,861	1,529,850	17,362,730	18,735,895	52,422,684	9,584,511	108,031,449	9,585,730	16,117,022
\$25,000 under \$30,000.....	*1,951	*12,217	6,553,512	38,826,060	716,238	939,365	1,811,190	20,034,860	16,076,545	44,985,177	8,232,553	127,600,390	8,235,579	19,048,031
\$30,000 under \$40,000.....	-	-	9,198,395	53,423,946	1,107,002	1,443,269	4,345,285	50,901,254	27,425,887	76,747,324	13,409,907	289,468,391	13,412,548	44,376,600
\$40,000 under \$50,000.....	-	-	5,774,652	33,684,865	770,084	1,005,570	4,637,438	58,045,007	23,603,924	66,054,832	10,376,300	305,175,955	10,377,952	49,609,099
\$50,000 under \$75,000.....	*337	*1,899	6,371,514	41,656,641	1,161,792	1,551,260	10,704,645	155,777,901	43,660,347	122,201,271	17,024,958	724,730,198	17,030,433	123,581,626
\$75,000 under \$100,000.....	-	-	1,624,995	11,064,310	486,226	702,594	6,972,333	121,230,747	24,005,664	87,192,154	8,565,344	537,645,034	8,568,253	104,177,139
\$100,000 under \$200,000.....	*153	*1,209	833,332	5,675,165	294,972	431,037	7,249,967	175,201,318	22,928,678	63,691,790	8,076,672	821,705,724	8,078,754	186,527,101
\$200,000 under \$500,000.....	*307	*8,217	141,373	942,115	47,210	67,617	1,994,390	84,614,841	6,124,607	6,671,119	2,132,711	521,942,794	2,134,488	147,957,882
\$500,000 under \$1,000,000.....	*163	*3,552	34,534	229,334	8,158	11,590	361,512	29,659,832	1,110,381	(2)	395,408	239,348,218	395,862	77,103,255
\$1,000,000 under \$1,500,000.....	*41	*3,542	10,474	70,930	2,531	3,451	89,027	11,970,414	278,717	(2)	99,287	108,725,941	99,433	35,762,333
\$1,500,000 under \$2,000,000.....	*28	*1,480	3,864	26,112	944	1,327	40,698	7,148,217	125,448	(2)	44,504	69,595,617	44,552	22,951,157
\$2,000,000 under \$5,000,000.....	43	3,290	5,076	34,180	1,008	1,389	61,691	17,722,035	187,027	(2)	66,948	181,760,398	66,707	59,309,335
\$5,000,000 under \$10,000,000.....	*5	*255	963	6,492	132	177	16,847	10,770,346	49,819	(2)	17,575	109,905,445	17,596	34,965,071
\$10,000,000 or more.....	*3	*302	328	2,163	50	67	10,866	31,321,453	31,998	(2)	11,199	268,919,902	11,207	77,266,795
Taxable returns, total.....	2,688	34,006	57,239,838	303,623,031	8,878,126	11,520,116	39,650,560	757,001,120	186,097,159	504,875,114	96,750,894	4,603,227,232	96,817,427	1,012,046,191
No adjusted gross income.....	-	-	-	-	-	-	-	-	11,990	33,553	-	-	5,608	119,105
\$1 under \$5,000.....	-	-	2,287,779	4,628,418	*5,988	*6,567	12,165	32,369	*4,189	*11,729	2,299,312	2,305,116	2,299,944	340,467
\$5,000 under \$10,000.....	-	-	5,457,524	22,625,625	420,947	468,715	71,024	307,035	2,432,701	6,805,308	5,528,191	12,837,818	5,531,486	1,939,586
\$10,000 under \$15,000.....	-	-	6,562,390	29,430,920	1,238,022	1,391,461	363,411	2,494,704	6,497,280	18,177,780	6,927,778	35,535,146	6,927,830	5,298,991
\$15,000 under \$20,000.....	-	-	6,835,192	34,108,045	1,580,720	2,077,600	713,004	6,045,083	9,174,436	25,666,418	7,547,748	64,121,678	7,548,195	5,559,599
\$20,000 under \$25,000.....	-	-	6,499,905	33,899,844	1,049,285	1,431,981	1,057,905	9,885,072	10,493,234	29,356,798	7,565,567	95,920,896	7,565,852	14,303,129
\$25,000 under \$30,000.....	*1,951	*12,217	5,801,738	31,604,476	705,849	928,330	1,491,397	14,684,663	11,785,544	32,976,881	7,296,203	120,217,172	7,297,191	17,944,923
\$30,000 under \$40,000.....	-	-	9,022,931	52,159,920	1,105,210	1,440,223	3,975,504	43,158,952	24,968,751	69,874,347	13,000,322	285,893,865	13,002,470	43,845,691
\$40,000 under \$50,000.....	-	-	5,748,071	35,471,226	769,091	1,004,724	4,502,182	54,400,543	22,799,440	63,803,523	10,248,634	303,803,958	10,250,253	49,407,320
\$50,000 under \$75,000.....	-	-	6,369,958	41,646,530	1,161,791	1,551,256	10,590,865	150,421,092	43,162,316	120,806,961	16,956,819	723,601,864	16,960,836	123,392,448
\$75,000 under \$100,000.....	-	-	1,624,990	11,064,274	486,226	702,594	6,955,665	119,959,675	23,949,159	67,033,957	8,577,801	537,386,548	8,580,658	104,130,078
\$100,000 under \$200,000.....	*151	*1,188	832,916	5,675,160	294,968	431,033	7,244,805	174,400,984	22,915,708	63,658,690	8,075,783	821,633,859	8,077,863	186,509,444
\$200,000 under \$500,000.....	*304	*8,180	141,293	941,637	47,206	67,612	1,992,753	84,032,252	6,120,484	6,667,169	2,132,271	521,857,113	2,134,043	147,935,668
\$500,000 under \$1,000,000.....	*163	*3,552	34,504	229,147	8,157	11,589	361,167	29,373,664	1,109,472	(2)	395,300	239,292,033	395,755	77,086,713
\$1,000,000 or more.....	120	8,870	20,708	139,789	4,864	6,410	218,729	77,805,033	672,454	(2)	239,164	738,820,148	239,444	230,231,750
Non-taxable returns, total.....	*1,723	*8,394	28,430,566	152,451,853	2,452,429	3,216,882	2,983,740	55,359,390	66,235,268	185,234,350	8,468,398	41,015,192	8,460,539	6,173,757

\* Estimate should be used with caution due to the small number of sample returns on which it is based.

\*\* Data combined to avoid disclosure of information for specific taxpayers.

(Z) Less than \$500

NOTE: Detail may not add to totals because of rounding

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>All returns, total.....</b>	<b>0.02</b>	<b>0.11</b>	<b>0.14</b>	<b>0.21</b>	<b>0.30</b>	<b>0.94</b>	<b>1.46</b>	<b>1.65</b>	<b>0.51</b>	<b>0.89</b>	<b>0.72</b>	<b>0.92</b>
No adjusted gross income.....	2 15	1 19	3 91	4 05	2 52	2 38	11 13	10 52	3 31	4 23	7 96	6 46
\$1 under \$5,000.....	1 05	1 22	1 22	1 77	2 11	4 79	13 70	22 01	2 73	5 03	13 37	23 95
\$5,000 under \$10,000.....	1 07	1 09	1 23	1 33	1 99	4 41	11 78	16 90	2 98	5 24	9 43	19 04
\$10,000 under \$15,000.....	1 11	1 12	1 28	1 37	1 94	4 05	9 31	27 77	2 98	5 52	6 71	9 56
\$15,000 under \$20,000.....	1 14	1 14	1 29	1 35	1 92	4 24	10 41	21 49	3 04	6 14	5 89	7 95
\$20,000 under \$25,000.....	1 25	1 25	1 37	1 43	2 01	5 04	11 57	32 74	3 23	6 01	4 98	6 57
\$25,000 under \$30,000.....	1 38	1 38	1 48	1 55	2 08	5 36	10 45	20 90	3 31	7 17	4 62	6 47
\$30,000 under \$40,000.....	1 04	1 04	1 12	1 18	1 44	3 94	7 01	17 35	2 26	5 00	2 91	4 03
\$40,000 under \$50,000.....	1 07	1 08	1 16	1 23	1 43	4 62	6 39	13 91	2 29	5 30	2 58	3 64
\$50,000 under \$75,000.....	0 81	0 82	0 87	0 95	0 87	3 26	4 49	9 14	1 49	3 55	1 63	2 30
\$75,000 under \$100,000.....	1 04	1 05	1 13	1 22	1 19	4 51	5 01	8 77	1 73	4 27	1 94	2 98
\$100,000 under \$200,000.....	1 01	0 92	1 11	1 15	1 06	3 33	2 85	4 51	1 27	2 90	1 76	2 76
\$200,000 under \$500,000.....	1 03	0 89	1 18	1 29	1 05	2 93	1 99	3 06	1 13	2 33	1 75	3 08
\$500,000 under \$1,000,000.....	0 95	0 84	1 11	1 32	0 96	2 19	1 56	2 61	1 00	2 48	1 58	3 13
\$1,000,000 under \$1,500,000.....	1 13	1 04	1 29	1 61	1 13	2 20	1 56	2 67	1 15	2 41	1 65	3 30
\$1,500,000 under \$2,000,000.....	1 06	1 06	1 20	1 64	1 07	2 40	1 51	2 98	1 09	2 92	1 58	3 99
\$2,000,000 under \$5,000,000.....	0 46	0 40	0 55	0 79	0 47	1 13	0 65	1 28	0 48	1 41	0 76	1 87
\$5,000,000 under \$10,000,000.....	0 46	0 36	0 51	0 64	0 46	0 54	0 54	0 32	0 47	0 71	0 51	1 16
\$10,000,000 or more.....	0 02	0 02	0 03	0 03	0 02	0 04	0 03	0 10	0 02	0 05	0 04	0 06
<b>Taxable returns, total.....</b>	<b>0.19</b>	<b>0.12</b>	<b>0.24</b>	<b>0.23</b>	<b>0.33</b>	<b>0.98</b>	<b>1.50</b>	<b>1.65</b>	<b>0.54</b>	<b>0.91</b>	<b>0.74</b>	<b>0.94</b>
No adjusted gross income.....	36 09	1 96	20 15	12 80	16 04	2 87	11 26	38 13	14 53	6 19	35 22	21 43
\$1 under \$5,000.....	2 70	3 05	3 87	4 50	3 71	6 92	21 19	31 52	3 56	5 52	34 73	70 48
\$5,000 under \$10,000.....	1 73	1 76	1 90	2 02	2 91	6 84	15 62	24 04	4 02	6 88	20 94	27 93
\$10,000 under \$15,000.....	1 53	1 54	1 75	1 84	2 49	5 12	11 37	44 33	3 76	6 79	9 92	13 68
\$15,000 under \$20,000.....	1 46	1 47	1 69	1 78	2 19	4 53	11 20	23 09	3 36	6 51	7 61	10 39
\$20,000 under \$25,000.....	1 47	1 47	1 62	1 70	2 21	5 30	12 32	36 68	3 47	6 41	5 94	7 93
\$25,000 under \$30,000.....	1 49	1 50	1 61	1 68	2 22	5 54	10 78	21 91	3 48	7 54	5 03	7 15
\$30,000 under \$40,000.....	1 06	1 06	1 15	1 21	1 48	4 04	7 20	15 39	2 32	5 11	3 04	4 20
\$40,000 under \$50,000.....	1 09	1 09	1 17	1 24	1 45	4 68	6 50	14 62	2 32	5 34	2 63	3 70
\$50,000 under \$75,000.....	0 81	0 82	0 87	0 95	0 99	3 27	4 52	9 36	1 50	3 58	1 64	2 29
\$75,000 under \$100,000.....	1 04	1 05	1 13	1 22	1 20	4 54	5 01	8 90	1 74	4 29	1 94	2 98
\$100,000 under \$200,000.....	1 01	0 92	1 11	1 15	1 06	3 34	2 85	4 56	1 27	2 91	1 76	2 76
\$200,000 under \$500,000.....	1 03	0 89	1 18	1 29	1 05	2 95	1 99	3 07	1 13	2 34	1 75	3 09
\$500,000 under \$1,000,000.....	0 95	0 84	1 11	1 32	0 96	2 20	1 56	2 61	1 00	2 50	1 58	3 15
\$1,000,000 or more.....	0 45	0 17	0 54	0 39	0 46	0 50	0 62	0 69	0 46	0 63	0 71	0 90
<b>Nontaxable returns, total.....</b>	<b>0.55</b>	<b>0.97</b>	<b>0.65</b>	<b>0.91</b>	<b>1.23</b>	<b>2.72</b>	<b>7.05</b>	<b>11.08</b>	<b>1.94</b>	<b>3.80</b>	<b>3.42</b>	<b>4.42</b>

Footnotes at end of table

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Alimony received		Business or profession				Capital gain distributions		Sales of capital assets reported on Schedule D					
			Net income		Net loss				Taxable net gain		Taxable net loss		Short-term capital gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, total.....	4.83	6.67	0.49	0.94	1.44	1.96	1.54	3.71	0.75	0.39	1.29	1.40	1.42	1.25
No adjusted gross income.....	45.80	42.70	6.03	7.86	3.33	4.00	14.73	37.68	5.59	2.58	3.86	4.17	9.85	6.68
\$1 under \$5,000.....	44.64	51.42	3.39	4.97	9.18	16.62	4.59	6.05	3.79	6.15	6.38	6.74	7.03	13.80
\$5,000 under \$10,000.....	18.86	21.60	2.49	3.06	8.27	12.83	6.72	9.95	3.90	5.64	6.76	7.20	7.33	12.30
\$10,000 under \$15,000.....	14.55	16.88	2.88	3.62	7.05	10.08	7.56	12.87	4.28	5.89	6.36	6.97	7.64	12.96
\$15,000 under \$20,000.....	15.53	18.37	3.44	4.43	7.14	10.19	7.70	14.62	4.30	5.69	6.85	7.64	8.38	15.21
\$20,000 under \$25,000.....	17.46	20.41	3.65	5.00	6.79	9.61	7.74	13.75	4.47	6.47	6.92	7.75	8.37	19.12
\$25,000 under \$30,000.....	14.96	17.59	3.81	5.42	7.40	11.62	7.70	17.94	4.74	7.04	7.11	7.79	9.22	16.71
\$30,000 under \$40,000.....	12.17	15.15	2.89	4.36	5.44	8.46	5.29	13.02	3.30	4.68	5.12	5.83	6.05	10.56
\$40,000 under \$50,000.....	15.92	19.57	3.03	4.94	5.38	8.47	5.37	11.18	3.24	4.69	5.29	5.97	5.82	12.33
\$50,000 under \$75,000.....	12.00	14.72	2.25	3.62	4.24	6.80	3.68	8.01	2.17	3.07	3.61	4.07	3.95	7.64
\$75,000 under \$100,000.....	23.56	31.64	3.15	4.16	5.42	8.44	4.69	10.83	2.61	3.68	4.22	4.73	4.61	8.79
\$100,000 under \$200,000.....	24.15	24.56	2.31	2.77	4.66	6.09	4.18	11.45	1.72	2.04	3.02	3.24	3.02	5.61
\$200,000 under \$500,000.....	21.73	27.50	2.21	2.49	4.92	6.64	5.50	12.31	1.41	1.81	2.68	2.82	2.50	4.88
\$500,000 under \$1,000,000.....	25.45	49.60	2.31	3.42	4.67	7.75	7.59	17.22	1.22	1.75	2.50	2.61	2.25	5.21
\$1,000,000 under \$1,500,000.....	31.21	37.77	2.69	4.42	4.63	5.96	11.09	20.52	1.32	1.71	2.81	2.89	2.36	4.79
\$1,500,000 under \$2,000,000.....	31.96	37.53	2.93	5.84	4.63	7.67	11.11	23.47	1.27	1.80	2.73	2.81	2.17	4.94
\$2,000,000 under \$5,000,000.....	16.79	45.85	1.49	3.38	2.30	2.47	7.61	22.80	0.57	0.76	1.50	1.53	1.07	2.18
\$5,000,000 under \$10,000,000.....	20.87	4.30	1.10	1.84	1.46	0.63	9.15	22.42	0.50	0.46	1.31	1.32	0.80	1.08
\$10,000,000 or more.....	0.23	0.82	0.15	1.13	0.06	0.17	0.18	0.16	0.03	0.03	0.03	0.03	0.06	0.06
Taxable returns, total.....	5.41	7.18	0.75	1.08	1.69	2.43	1.60	3.81	0.79	0.40	1.46	1.60	1.49	1.27
No adjusted gross income.....	**	**	23.47	14.92	26.63	29.01	48.16	49.37	17.79	3.07	34.38	36.14	30.53	7.10
\$1 under \$5,000.....	0.00	0.00	26.68	32.47	63.88	79.00	4.99	6.34	4.62	5.58	20.05	23.24	9.02	18.13
\$5,000 under \$10,000.....	**	**	6.64	8.60	17.31	23.21	7.98	11.12	4.98	6.20	12.22	14.53	9.28	15.82
\$10,000 under \$15,000.....	19.22	22.13	5.02	6.48	10.30	14.02	8.70	14.29	5.36	7.00	8.88	9.81	9.88	17.42
\$15,000 under \$20,000.....	21.78	26.40	4.96	6.73	9.19	13.16	8.51	15.51	4.74	6.24	8.19	9.43	9.12	16.48
\$20,000 under \$25,000.....	22.57	26.36	4.65	6.77	7.98	11.42	8.24	14.45	4.81	6.78	7.69	8.88	9.26	22.10
\$25,000 under \$30,000.....	15.36	18.11	4.36	6.39	8.44	12.83	8.14	19.10	5.07	7.64	7.49	8.29	10.01	19.26
\$30,000 under \$40,000.....	12.17	15.15	3.08	4.75	5.68	9.03	5.38	13.21	3.41	4.89	5.40	6.25	6.33	10.84
\$40,000 under \$50,000.....	16.12	19.87	3.10	5.08	5.45	8.58	5.42	11.23	3.29	4.79	5.40	6.14	5.91	12.56
\$50,000 under \$75,000.....	12.09	14.82	2.26	3.66	4.28	6.93	3.69	8.02	2.19	3.11	3.64	4.11	3.98	7.82
\$75,000 under \$100,000.....	23.56	31.64	3.15	4.17	5.43	8.49	4.69	10.84	2.61	3.70	4.23	4.75	4.62	8.82
\$100,000 under \$200,000.....	24.15	24.56	2.31	2.77	4.66	6.10	4.18	11.45	1.72	2.04	3.02	3.24	3.02	5.61
\$200,000 under \$500,000.....	21.73	27.50	2.21	2.49	4.93	6.71	5.51	12.31	1.41	1.81	2.68	2.82	2.50	4.91
\$500,000 under \$1,000,000.....	25.45	49.60	2.32	3.42	4.68	7.86	7.59	17.22	1.22	1.76	2.50	2.62	2.25	5.23
\$1,000,000 or more.....	14.52	24.10	1.32	1.74	2.17	1.58	6.86	11.87	0.54	0.24	1.38	1.40	1.00	0.75
Nontaxable returns, total.....	10.86	15.61	1.25	2.00	2.99	3.39	5.84	10.60	2.87	2.82	2.86	2.90	4.99	6.05

Footnotes at end of table.

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(Coefficient of variation for number of returns and amount (percent))

Sales of capital assets reported on Schedule D--continued														
Size of adjusted gross income	Short-term capital loss		Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/ S-corp gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	1.21	0.92	2.88	2.11	1.45	1.72	1.31	1.10	7.81	3.61	9.70	6.42	3.94	1.22
No adjusted gross income .....	4 71	3 37	7 76	5 13	9 27	9 45	5 85	4 99	32 22	11 27	32 38	26 16	20 49	4 77
\$1 under \$5,000 .....	6 50	10 24	13 68	19 00	7 12	13 52	7 06	11 84	70 31	72 27	59 49	57 64	29 38	36 59
\$5,000 under \$10,000 .....	7 37	10 21	15 45	17 55	7 51	12 28	8 25	12 08	58 21	82 60	62 77	53 76	27 69	41 52
\$10,000 under \$15,000 .....	7 32	9 72	15 92	15 76	7 75	13 28	8 02	11 77	41 65	57 95	43 04	49 61	34 23	77 09
\$15,000 under \$20,000 .....	7 63	9 55	15 90	17 52	8 47	16 47	8 27	11 26	70 54	96 10	57 70	63 66	29 66	55 39
\$20,000 under \$25,000 .....	7 63	9 92	18 00	15 92	8 68	19 97	8 22	11 59	53 07	80 27	42 10	45 69	28 28	47 20
\$25,000 under \$30,000 .....	8 16	9 75	17 07	16 34	9 28	16 45	8 91	11 81	61 59	72 22	49 71	49 05	45 43	65 11
\$30,000 under \$40,000 .....	5 58	7 27	13 95	13 00	6 26	10 74	6 02	8 66	33 54	45 09	36 13	66 73	19 89	48 92
\$40,000 under \$50,000 .....	5 63	7 12	14 17	12 39	5 98	12 71	6 00	8 55	35 56	52 33	42 69	46 26	20 84	38 98
\$50,000 under \$75,000 .....	3 63	4 47	9 43	7 51	4 03	7 72	3 91	5 44	26 68	43 32	30 92	40 07	14 21	28 66
\$75,000 under \$100,000 .....	4 18	5 19	10 16	10 02	4 63	8 89	4 49	5 93	41 14	47 28	40 51	29 48	18 07	33 45
\$100,000 under \$200,000 .....	2 52	3 17	6 36	6 44	3 06	5 77	2 69	3 60	15 56	27 55	19 89	55 55	8 07	16 69
\$200,000 under \$500,000 .....	1 91	2 44	4 88	5 36	2 55	5 11	2 05	2 76	11 15	24 84	16 76	19 66	5 32	12 29
\$500,000 under \$1,000,000 .....	1 53	1 96	4 12	4 78	2 33	5 64	1 65	2 25	8 21	17 82	10 01	3 68	3 78	9 73
\$1,000,000 under \$1,500,000 .....	1 59	1 98	4 29	6 36	2 48	5 68	1 68	1 91	6 76	13 42	8 67	15 26	3 29	4 50
\$1,500,000 under \$2,000,000 .....	1 58	2 25	4 23	9 57	2 31	6 02	1 66	2 29	6 14	17 69	7 78	19 56	3 08	7 00
\$2,000,000 under \$5,000,000 .....	0 74	1 07	2 11	3 31	1 17	2 87	0 76	1 21	2 50	6 49	3 33	10 11	1 33	3 06
\$5,000,000 under \$10,000,000 .....	0 61	0 39	1 57	1 67	0 89	1 87	0 62	0 51	1 27	1 64	1 70	6 66	0 81	1 08
\$10,000,000 or more .....	0 01	0 08	0 04	0 15	0 07	0 10	0 01	0 06	0 16	0 15	0 04	0 10	0 07	0 07
Taxable returns, total.....	1.30	1.03	3.32	2.49	1.52	1.77	1.39	1.18	8.18	3.67	11.08	6.91	4.07	1.25
No adjusted gross income .....	27 42	5 17	43 51	7 50	32 64	7 73	17 79	7 52	56 73	14 00	20 75	21 33	31 23	10 31
\$1 under \$5,000 .....	10 74	28 25	32 94	42 59	9 30	18 47	11 28	29 40	82 44	82 44	99 78	99 78	37 73	49 34
\$5,000 under \$10,000 .....	10 89	19 95	30 99	42 14	9 51	15 69	11 89	23 00	0 00	0 00	99 95	99 95	33 30	52 47
\$10,000 under \$15,000 .....	9 51	14 44	23 47	23 97	10 20	18 16	10 37	17 85	57 72	62 68	72 27	83 83	40 79	57 57
\$15,000 under \$20,000 .....	9 15	13 18	24 09	30 79	9 29	16 52	9 62	14 05	99 05	99 66	79 64	50 20	35 38	80 54
\$20,000 under \$25,000 .....	8 58	12 14	21 25	19 18	9 53	22 83	9 17	14 72	69 18	91 32	53 91	58 55	35 22	58 58
\$25,000 under \$30,000 .....	8 81	12 14	18 97	19 77	10 00	18 91	9 51	14 65	77 58	93 67	78 73	59 89	51 46	74 67
\$30,000 under \$40,000 .....	5 87	8 24	15 42	14 81	6 56	11 22	6 31	9 73	34 82	47 12	45 91	83 20	20 52	52 17
\$40,000 under \$50,000 .....	5 77	7 94	15 09	13 84	6 08	12 97	6 14	9 39	35 57	52 35	51 80	48 93	21 95	47 75
\$50,000 under \$75,000 .....	3 67	4 70	9 55	7 84	4 06	7 92	3 95	5 73	27 30	41 97	31 65	46 65	14 35	30 93
\$75,000 under \$100,000 .....	4 19	5 37	10 20	10 23	4 64	8 92	4 50	6 13	41 42	48 33	45 05	34 44	18 10	34 07
\$100,000 under \$200,000 .....	2 52	3 26	6 36	6 57	3 06	5 79	2 69	3 69	15 58	27 71	19 91	58 05	8 08	16 84
\$200,000 under \$500,000 .....	1 91	2 50	4 89	5 47	2 55	5 15	2 05	2 82	11 18	24 97	16 86	21 22	5 33	12 47
\$500,000 under \$1,000,000 .....	1 54	2 05	4 13	5 03	2 33	5 67	1 65	2 35	8 23	18 03	10 06	3 70	3 78	9 80
\$1,000,000 or more .....	0 68	0 51	1 96	2 11	1 10	1 37	0 71	0 58	2 15	1 90	2 64	2 25	1 17	0 72
Nontaxable returns, total.....	3.40	2.51	5.71	4.25	4.94	6.98	3.96	3.32	24.68	33.16	20.11	16.31	15.98	5.35

Footnotes at end of table



(Coefficient of variation for number of returns and amount (percent))

Footnotes at end of table.

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S-corp gain		Net long-term partnership/ S-corp loss		Schedule D capital gain distributions		Sales of property other than capital assets				Total taxable IRA distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Net gain		Net loss		Number of returns	Amount
									Number of returns	Amount	Number of returns	Amount		
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
<b>All returns, total.....</b>	<b>10,95</b>	<b>3.98</b>	<b>2.42</b>	<b>0.77</b>	<b>4.59</b>	<b>6.71</b>	<b>0.93</b>	<b>1.31</b>	<b>3.08</b>	<b>3.70</b>	<b>3.09</b>	<b>3.48</b>	<b>1.21</b>	<b>1.91</b>
No adjusted gross income.....	38 29	34 43	12 19	3 23	21 60	7 60	6 04	8 83	9 49	8 15	9 13	8 82	10 51	11 82
\$1 under \$5,000.....	59 49	57 64	20 92	27 10	40 51	71 49	4 38	6 79	27 95	42 11	26 31	39 30	11 26	15 30
\$5,000 under \$10,000.....	63 99	57 83	16 24	42 56	29 65	48 74	4 77	8 60	17 81	26 74	23 46	34 24	6 41	8 12
\$10,000 under \$15,000.....	40 09	47 85	16 64	24 64	35 04	57 56	5 34	7 81	20 04	37 59	17 86	28 11	5 17	7 39
\$15,000 under \$20,000.....	59 66	57 12	17 86	29 16	30 58	50 81	5 52	8 62	17 07	28 48	21 76	29 03	4 59	6 50
\$20,000 under \$25,000.....	38 85	45 14	15 94	28 21	33 04	55 55	5 95	8 97	15 43	19 56	17 10	29 94	5 06	7 23
\$25,000 under \$30,000.....	67 24	53 93	19 39	26 11	33 69	61 86	6 03	8 84	17 87	26 25	19 17	32 09	5 74	8 56
\$30,000 under \$40,000.....	42 34	56 12	12 87	21 07	18 42	39 09	4 23	6 69	11 54	17 97	15 15	30 01	3 94	6 17
\$40,000 under \$50,000.....	42 69	46 26	11 99	19 02	21 37	33 18	4 21	6 25	12 40	20 88	15 24	22 77	4 24	6 64
\$50,000 under \$75,000.....	33 56	44 50	8 55	19 04	14 36	25 19	2 74	4 36	8 25	11 75	11 28	22 26	2 89	4 63
\$75,000 under \$100,000.....	42 43	30 48	9 58	14 98	17 20	29 91	3 18	5 30	11 53	18 16	12 13	19 14	3 83	6 21
\$100,000 under \$200,000.....	25 76	23 31	5 15	7 91	9 14	33 67	2 03	3 21	6 78	10 77	6 41	11 56	3 12	4 71
\$200,000 under \$500,000.....	18 98	22 63	3 16	5 37	6 51	13 93	1 64	3 08	5 48	10 57	4 61	9 59	3 34	5 59
\$500,000 under \$1,000,000.....	11 29	3 30	2 28	3 98	4 78	12 64	1 44	3 52	4 21	11 57	3 49	6 42	3 91	7 05
\$1,000,000 under \$1,500,000.....	10 47	16 97	2 07	3 34	4 77	16 73	1 55	3 93	3 82	11 10	3 28	6 83	3 88	8 47
\$1,500,000 under \$2,000,000.....	9 19	17 05	2 02	3 64	4 81	13 70	1 51	4 04	4 04	13 20	3 20	6 13	4 33	10 33
\$2,000,000 under \$5,000,000.....	4 11	6 88	0 90	1 60	2 29	9 26	0 72	2 21	1 94	7 90	1 58	3 74	2 35	7 05
\$5,000,000 under \$10,000,000.....	2 35	8 41	0 61	0 72	1 53	0 80	0 62	1 16	1 26	7 91	1 12	0 88	1 73	1 39
\$10,000,000 or more.....	0 05	0 11	0 04	0 04	0 04	0 11	0 04	0 10	0 18	0 28	0 03	0 21	0 05	0 11
<b>Taxable returns, total.....</b>	<b>12,89</b>	<b>3.81</b>	<b>2.81</b>	<b>0.76</b>	<b>4.78</b>	<b>6.30</b>	<b>0.97</b>	<b>1.34</b>	<b>3.39</b>	<b>4.01</b>	<b>3.41</b>	<b>3.98</b>	<b>1.27</b>	<b>1.88</b>
No adjusted gross income.....	33 05	73 42	16 50	4 83	11 18	19 64	8 73	13 50	26 72	7 47	32 13	13 07	23 74	27 96
\$1 under \$5,000.....	99 78	99 78	26 68	35 90	70 67	71 99	5 23	7 02	81 72	81 72	57 57	73 03	45 73	49 22
\$5,000 under \$10,000.....	99 95	99 95	23 33	33 54	52 75	54 24	5 82	7 70	52 43	85 51	57 72	97 30	10 75	13 93
\$10,000 under \$15,000.....	72 27	83 83	21 11	29 33	41 19	55 59	6 46	8 81	29 63	47 68	29 54	52 44	5 71	9 39
\$15,000 under \$20,000.....	83 95	66 50	19 75	33 13	35 90	75 99	6 06	9 38	23 00	35 66	26 02	35 05	4 91	6 81
\$20,000 under \$25,000.....	47 45	57 19	17 52	32 37	41 14	55 32	6 35	9 33	18 02	23 84	20 15	37 82	5 31	7 56
\$25,000 under \$30,000.....	78 54	63 70	22 03	32 80	35 69	63 81	6 32	9 20	20 50	29 48	25 06	44 17	5 91	8 88
\$30,000 under \$40,000.....	51 25	72 20	13 24	22 50	19 25	52 67	4 39	6 95	12 26	19 09	16 20	35 88	4 01	6 33
\$40,000 under \$50,000.....	51 80	48 94	12 48	21 23	21 51	35 40	4 23	6 31	12 43	21 06	15 85	23 59	4 27	6 70
\$50,000 under \$75,000.....	33 85	49 92	8 69	20 13	14 83	26 72	2 76	4 41	8 36	11 98	11 55	20 18	2 90	4 65
\$75,000 under \$100,000.....	46 54	37 52	9 64	15 74	17 28	32 50	3 18	5 32	11 55	18 21	12 18	19 33	3 83	6 22
\$100,000 under \$200,000.....	25 80	26 20	5 16	8 01	9 14	34 52	2 03	3 21	6 78	10 83	6 42	11 76	3 12	4 72
\$200,000 under \$500,000.....	18 48	24 13	3 17	5 43	6 52	14 23	1 64	3 08	5 49	10 60	4 62	9 80	3 34	5 60
\$500,000 under \$1,000,000.....	11 31	3 31	2 29	4 04	4 79	12 89	1 44	3 53	4 21	11 59	3 49	6 49	3 91	7 05
\$1,000,000 or more.....	3 42	1 76	0 80	0 43	2 08	3 47	0 66	1 37	1 63	3 62	1 42	1 56	2 08	4 34
<b>Nontaxable returns, total.....</b>	<b>21,52</b>	<b>17.96</b>	<b>9.15</b>	<b>4.67</b>	<b>18.29</b>	<b>8.27</b>	<b>3.66</b>	<b>6.36</b>	<b>7.63</b>	<b>9.66</b>	<b>7.41</b>	<b>8.37</b>	<b>4.10</b>	<b>6.83</b>

Footnotes at end of table

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Pensions and annuities				Rent				Royalty				Farm rental	
	Total		Taxable		Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
<b>All returns, total.....</b>	<b>0.67</b>	<b>1.32</b>	<b>0.71</b>	<b>1.03</b>	<b>1.42</b>	<b>1.61</b>	<b>1.48</b>	<b>1.95</b>	<b>3.10</b>	<b>4.01</b>	<b>14.92</b>	<b>22.87</b>	<b>4.88</b>	<b>6.60</b>
No adjusted gross income .....	6.47	9.11	7.00	8.92	7.15	6.66	5.89	6.25	13.01	13.05	47.61	4.77	23.67	27.42
\$1 under \$5,000.....	5.64	19.38	5.95	10.06	10.21	11.86	11.42	13.87	22.70	38.31	0.00	0.00	39.70	47.44
\$5,000 under \$10,000.....	3.43	5.53	3.48	4.26	6.80	8.95	8.43	11.95	17.40	29.36	57.73	71.96	17.08	21.87
\$10,000 under \$15,000.....	2.76	4.16	2.78	3.41	6.45	10.28	7.12	10.12	13.37	23.00	58.15	63.57	14.47	17.97
\$15,000 under \$20,000.....	2.67	5.63	2.71	3.38	6.32	8.66	7.37	9.82	15.69	25.65	0.00	0.00	16.41	20.84
\$20,000 under \$25,000.....	2.96	4.46	3.02	3.99	7.02	9.98	7.40	10.47	14.67	24.51	99.95	99.95	17.41	20.26
\$25,000 under \$30,000.....	3.24	5.41	3.33	4.45	7.61	11.18	7.24	9.01	17.62	31.16	61.96	76.19	19.29	22.85
\$30,000 under \$40,000.....	2.29	3.45	2.37	3.22	5.20	7.79	5.06	6.63	12.04	21.33	75.14	79.88	15.86	22.52
\$40,000 under \$50,000.....	2.44	4.25	2.53	3.58	5.46	8.79	5.24	7.60	12.04	27.01	74.45	96.63	18.01	23.17
\$50,000 under \$75,000.....	1.76	3.17	1.84	2.62	3.96	5.71	3.92	5.03	7.96	17.86	48.48	79.56	13.44	18.16
\$75,000 under \$100,000.....	2.42	3.82	2.59	3.64	5.14	7.37	5.00	6.56	11.07	22.28	47.30	84.28	17.27	24.68
\$100,000 under \$200,000.....	2.03	3.03	2.20	2.91	3.25	4.29	3.34	4.49	7.01	12.95	26.11	39.30	11.93	17.40
\$200,000 under \$500,000.....	2.18	7.21	2.46	4.28	2.69	3.77	3.31	4.48	5.23	11.31	28.07	35.71	12.83	22.08
\$500,000 under \$1,000,000.....	2.29	5.03	2.63	5.44	2.51	3.94	3.26	4.47	4.19	10.30	22.67	62.19	13.04	21.68
\$1,000,000 under \$1,500,000.....	2.37	5.61	2.71	5.78	2.56	4.14	3.46	6.54	3.88	12.94	21.45	33.30	13.24	19.62
\$1,500,000 under \$2,000,000.....	2.34	6.92	2.73	6.74	2.65	4.91	3.45	6.13	3.97	13.28	22.04	67.06	13.03	25.21
\$2,000,000 under \$5,000,000.....	1.20	2.95	1.42	4.89	1.38	2.65	1.79	3.29	1.87	6.41	11.20	37.11	7.71	18.44
\$5,000,000 under \$10,000,000.....	0.93	1.93	1.06	5.08	0.99	0.64	1.25	0.90	1.12	3.31	4.17	5.30	5.15	33.25
\$10,000,000 or more.....	0.09	0.09	0.13	0.19	0.03	0.10	0.03	0.13	0.14	0.23	0.15	0.65	0.15	0.64
<b>Taxable returns, total.....</b>	<b>0.72</b>	<b>1.36</b>	<b>0.77</b>	<b>1.08</b>	<b>1.55</b>	<b>1.70</b>	<b>1.64</b>	<b>2.06</b>	<b>3.33</b>	<b>4.18</b>	<b>16.36</b>	<b>18.89</b>	<b>5.07</b>	<b>7.07</b>
No adjusted gross income.....	32.00	11.71	34.31	16.82	31.43	11.01	34.80	22.29	14.90	16.68	0.00	0.00	44.34	35.48
\$1 under \$5,000.....	34.77	41.83	34.77	38.23	69.16	64.36	99.85	99.85	99.95	99.95	0.00	0.00	0.00	0.00
\$5,000 under \$10,000.....	6.35	10.59	6.44	7.68	15.06	18.17	20.21	25.32	35.42	65.46	0.00	0.00	30.10	44.17
\$10,000 under \$15,000.....	3.62	4.84	3.64	4.36	10.09	16.92	10.90	16.48	21.72	44.62	58.15	63.57	18.12	23.02
\$15,000 under \$20,000.....	2.93	4.23	2.97	3.60	7.27	10.03	9.39	11.85	16.39	27.09	0.00	0.00	17.39	21.34
\$20,000 under \$25,000.....	3.18	4.73	3.24	4.09	7.70	10.75	8.50	12.18	15.92	26.83	0.00	0.00	18.23	21.17
\$25,000 under \$30,000.....	3.38	5.57	3.47	4.58	8.08	11.90	8.01	10.09	18.53	32.86	75.11	98.26	19.74	23.58
\$30,000 under \$40,000.....	2.33	3.51	2.41	3.26	5.43	8.24	5.42	7.12	12.39	22.69	99.94	98.94	16.05	22.55
\$40,000 under \$50,000.....	2.45	4.27	2.54	3.59	5.57	9.02	5.36	7.82	12.14	26.88	75.93	99.00	18.60	24.11
\$50,000 under \$75,000.....	1.77	3.18	1.85	2.63	4.00	5.82	3.97	5.08	8.01	17.93	48.49	79.56	13.49	18.17
\$75,000 under \$100,000.....	2.42	3.83	2.59	3.64	5.16	7.39	5.00	6.60	11.09	22.42	47.30	84.28	17.27	24.68
\$100,000 under \$200,000.....	2.03	3.04	2.20	2.91	3.25	4.30	3.34	4.50	7.01	12.96	26.13	39.68	11.93	17.40
\$200,000 under \$500,000.....	2.18	7.21	2.46	4.28	2.69	3.77	3.31	4.50	5.24	11.33	28.10	37.46	12.83	22.09
\$500,000 under \$1,000,000.....	2.29	5.03	2.63	5.45	2.51	3.94	3.26	4.50	4.20	10.33	22.71	62.39	13.04	21.68
\$1,000,000 or more.....	1.10	2.46	1.29	2.78	1.24	1.66	1.64	2.62	1.56	3.56	9.71	30.32	7.12	10.15
<b>Non-taxable returns, total.....</b>	<b>2.13</b>	<b>5.59</b>	<b>2.19</b>	<b>3.22</b>	<b>3.71</b>	<b>4.73</b>	<b>3.57</b>	<b>4.32</b>	<b>8.56</b>	<b>12.18</b>	<b>36.40</b>	<b>51.61</b>	<b>12.15</b>	<b>16.28</b>

Footnotes at end of table

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Farm rental			Total rental and royalty			Partnership and S Corporation			Estate and trust																
	Net loss		Number of returns	Net income		Net loss	Net income		Net loss	Net income		Net loss														
	Amount	(84)		Amount	(85)		Amount	(86)		Amount	(87)		Amount	(88)	Amount	(89)	Amount	(90)	Amount	(91)	Amount	(92)	Number of returns	(93)	Amount	(94)
	Number of returns	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)											
All returns, total.....	10.31	14.42	1.29	1.48	1.56	1.95	1.35	0.80	2.15	1.26	4.11	3.49	14.41	4.41												
No adjusted gross income	35.64	45.18	6.53	6.07	5.78	7.15	10.88	5.77	4.73	2.26	22.67	21.04	39.35	6.94												
\$1 under \$5,000	61.66	83.28	9.33	11.39	11.64	15.76	11.73	17.11	14.60	21.71	22.86	26.74	92.00	92.00												
\$5,000 under \$10,000	52.39	76.61	6.19	8.00	8.48	11.90	10.37	13.27	13.33	19.18	23.34	31.56	74.96	77.21												
\$10,000 under \$15,000	47.04	78.31	5.61	8.50	7.16	9.69	10.19	12.14	11.63	18.93	22.38	25.34	99.95	99.95												
\$15,000 under \$20,000	37.35	62.93	5.80	7.86	7.36	10.02	10.12	12.60	11.81	16.84	27.35	38.43	0.00	0.00												
\$20,000 under \$25,000	40.60	48.95	6.19	8.59	7.45	11.13	9.61	12.61	13.19	19.73	24.03	36.03	83.98	94.39												
\$25,000 under \$30,000	35.69	66.72	6.82	9.78	7.28	10.49	9.40	12.01	13.25	15.90	27.62	40.13	75.51	87.57												
\$30,000 under \$40,000	29.16	38.66	4.76	7.10	5.07	6.89	6.91	9.36	8.65	13.76	17.54	28.68	52.58	89.99												
\$40,000 under \$50,000	34.67	42.04	4.99	8.06	5.26	7.59	6.36	8.83	9.57	13.58	19.86	29.88	56.64	54.73												
\$50,000 under \$75,000	23.31	33.50	3.55	5.32	3.91	5.06	4.16	5.58	6.47	9.11	11.58	18.22	44.66	55.81												
\$75,000 under \$100,000	40.81	68.06	4.66	6.80	4.98	6.18	4.98	6.83	8.26	10.23	15.04	24.54	41.00	51.87												
\$100,000 under \$200,000	35.27	42.42	3.03	4.09	3.79	4.65	2.66	3.25	4.70	5.81	8.36	12.62	30.00	39.42												
\$200,000 under \$500,000	28.89	36.87	2.52	3.64	4.42	5.88	1.87	2.39	3.64	4.12	6.38	11.52	16.87	24.42												
\$500,000 under \$1,000,000	19.76	28.90	2.22	3.78	4.06	5.92	1.55	2.12	2.95	3.03	4.90	10.91	14.24	21.23												
\$1,000,000 under \$1,500,000	20.04	34.83	2.28	4.41	4.16	7.50	1.65	2.15	2.89	3.41	4.67	10.17	13.11	25.47												
\$1,500,000 under \$2,000,000	20.11	27.35	2.34	4.96	4.30	8.44	1.61	2.24	2.88	3.11	4.97	10.92	11.97	17.62												
\$2,000,000 under \$5,000,000	11.87	21.11	1.15	2.64	2.15	4.77	0.80	1.14	1.32	1.33	2.39	5.38	5.41	7.89												
\$5,000,000 under \$10,000,000	6.41	0.14	0.81	1.18	1.47	1.25	0.67	0.78	0.79	0.19	1.61	3.85	2.45	0.25												
\$10,000,000 or more	0.30	0.71	0.09	0.13	0.04	0.14	0.05	0.04	0.02	0.28	0.04	0.09	0.06	0.25												
Taxable returns, total.....	10.92	15.45	1.41	1.57	1.74	2.17	1.40	0.81	2.47	1.43	4.27	3.64	14.94	5.67												
No adjusted gross income	45.28	68.22	28.25	9.97	35.63	16.67	16.21	5.73	24.84	5.70	17.25	12.06	19.89	8.32												
\$1 under \$5,000	0.00	0.00	56.87	54.77	99.85	99.85	19.95	25.87	60.38	74.31	25.78	30.63	0.00	0.00												
\$5,000 under \$10,000	74.16	83.74	13.60	16.68	20.79	26.36	17.37	22.52	33.59	40.03	28.12	35.23	0.00	0.00												
\$10,000 under \$15,000	53.09	81.82	8.49	13.44	10.83	15.07	14.21	16.94	16.39	27.25	29.81	32.87	99.95	99.95												
\$15,000 under \$20,000	37.39	63.00	6.54	8.82	9.39	12.65	12.06	14.98	15.41	21.00	29.45	40.76	0.00	0.00												
\$20,000 under \$25,000	40.60	48.95	6.77	9.27	8.60	13.07	11.66	15.09	15.67	26.97	24.81	36.41	0.00	0.00												
\$25,000 under \$30,000	35.78	66.85	7.21	10.36	8.02	12.01	10.48	13.75	14.92	20.30	27.62	40.19	99.95	99.95												
\$30,000 under \$40,000	29.16	38.69	4.97	7.46	5.41	7.51	7.31	10.02	9.54	16.29	18.28	31.72	57.73	99.79												
\$40,000 under \$50,000	34.67	42.06	5.08	8.27	5.37	7.78	6.58	9.11	9.90	14.75	20.89	32.30	56.88	56.77												
\$50,000 under \$75,000	23.31	33.50	3.57	5.40	3.96	5.15	4.21	5.64	6.63	9.89	11.79	18.46	44.71	56.15												
\$75,000 under \$100,000	40.81	68.06	4.67	6.82	4.99	6.21	4.99	6.85	8.30	10.63	15.12	24.73	41.19	57.09												
\$100,000 under \$200,000	35.29	42.49	3.03	4.10	3.79	4.65	2.66	3.25	4.70	5.92	8.36	12.63	30.22	41.75												
\$200,000 under \$500,000	28.92	37.06	2.52	3.64	4.43	5.91	1.87	2.39	3.65	4.26	6.39	11.54	16.93	24.61												
\$500,000 under \$1,000,000	19.79	29.01	2.23	3.78	4.07	5.96	1.56	2.12	2.96	3.09	4.91	10.94	14.31	21.45												
\$1,000,000 or more	10.17	10.73	1.04	1.60	1.92	3.17	0.74	0.58	1.16	0.50	2.12	2.21	4.39	3.16												
Nontaxable returns, total.....	31.12	37.86	3.41	4.35	3.58	4.56	5.26	7.52	4.27	2.31	15.08	19.65	40.00	7.00												

Footnotes at end of table.

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Farm			Unemployment compensation		Social security benefits				Foreign-earned income exclusion		Other income			
	Net income		Net loss		Number of returns	Amount	Total		Taxable		Number of returns	Amount	Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount							
					(97)	(98)			(99)	(100)	(101)	(102)	(103)	(104)	(105)
All returns, total.....	3.31	4.30	2.05	2.67	1.58	2.16	0.90	1.00	1.00	1.00	1.21	4.87	4.76	1.49	2.36
No adjusted gross income.....	16.25	12.18	5.52	5.30	17.98	21.66	9.62	9.93	55.96	57.41	10.59	11.33	8.58	14.52	
\$1 under \$5,000.....	18.55	22.18	18.80	23.69	10.24	12.91	5.98	6.80	50.68	50.59	12.32	14.09	6.95	11.11	
\$5,000 under \$10,000.....	13.56	17.35	13.17	18.15	5.74	7.44	4.72	5.40	44.42	45.99	23.72	27.88	6.61	9.46	
\$10,000 under \$15,000.....	14.22	20.90	11.72	15.96	4.75	6.23	4.11	4.85	19.78	26.88	22.19	25.06	6.51	9.96	
\$15,000 under \$20,000.....	14.43	23.30	11.36	14.31	4.94	6.97	4.17	4.52	9.62	19.74	28.66	31.52	6.77	10.88	
\$20,000 under \$25,000.....	16.17	23.89	10.64	14.21	5.32	7.09	3.84	4.21	4.59	7.70	39.96	42.34	7.61	13.28	
\$25,000 under \$30,000.....	16.36	24.56	12.59	18.61	5.75	7.52	3.76	4.18	3.89	4.81	28.06	31.33	8.24	17.46	
\$30,000 under \$40,000.....	13.15	18.99	8.18	10.85	4.63	6.46	2.72	3.04	2.72	3.16	29.82	30.12	5.38	12.09	
\$40,000 under \$50,000.....	11.68	14.33	9.27	12.23	5.13	7.03	3.00	3.36	3.00	3.28	27.73	27.77	5.74	10.02	
\$50,000 under \$75,000.....	9.28	11.41	6.89	9.22	4.15	5.68	2.26	2.57	2.26	2.51	21.00	19.12	3.80	8.35	
\$75,000 under \$100,000.....	14.68	13.08	9.76	13.36	7.10	9.11	3.30	3.68	3.30	3.68	23.99	19.90	4.97	12.93	
\$100,000 under \$200,000.....	11.69	12.20	7.50	9.05	7.20	8.76	2.67	2.91	2.67	2.91	12.47	11.87	3.70	8.11	
\$200,000 under \$500,000.....	13.93	14.57	7.15	7.98	10.74	14.01	2.59	2.80	2.59	2.80	8.50	8.86	3.06	7.62	
\$500,000 under \$1,000,000.....	11.54	12.51	6.19	7.53	15.24	20.20	2.66	2.91	2.66	2.91	9.12	9.37	2.64	8.44	
\$1,000,000 under \$1,500,000.....	13.32	16.52	6.60	7.56	18.64	21.14	2.66	2.89	2.66	2.89	7.94	8.16	2.62	9.51	
\$1,500,000 under \$2,000,000.....	12.54	19.89	6.90	9.74	17.49	23.35	2.81	3.13	2.81	3.13	10.64	11.00	2.57	9.35	
\$2,000,000 under \$5,000,000.....	6.28	7.90	3.33	5.74	11.45	12.09	1.48	1.61	1.48	1.61	5.24	5.47	1.21	4.67	
\$5,000,000 under \$10,000,000.....	3.91	0.30	2.41	1.35	13.27	15.16	1.04	1.04	1.04	1.04	4.41	3.90	0.85	3.63	
\$10,000,000 or more.....	0.16	0.63	0.08	0.27	0.24	0.29	0.03	0.03	0.03	0.03	0.09	0.09	0.07	0.16	
Taxable returns, total.....	4.05	4.76	2.49	3.30	1.84	2.51	0.96	1.08	1.02	1.22	6.86	6.20	1.62	2.60	
No adjusted gross income.....	41.36	10.42	22.93	15.97	0.00	0.00	**	**	65.77	66.50	93.03	95.13	37.73	9.86	
\$1 under \$5,000.....	52.57	70.70	0.00	0.00	57.71	67.75	**	**	0.00	0.00	0.00	0.00	11.17	13.11	
\$5,000 under \$10,000.....	40.14	51.00	33.76	55.14	11.26	14.98	9.06	9.91	70.55	72.24	57.61	65.48	10.63	14.13	
\$10,000 under \$15,000.....	24.03	37.02	23.72	30.84	6.85	9.46	5.31	5.78	24.93	30.06	31.56	36.44	9.45	14.50	
\$15,000 under \$20,000.....	16.02	25.31	13.46	16.82	6.55	9.39	4.40	4.77	10.00	19.22	36.25	39.64	8.23	13.39	
\$20,000 under \$25,000.....	17.92	28.07	12.03	16.29	6.20	8.33	4.01	4.40	4.79	7.83	48.55	48.94	8.54	15.30	
\$25,000 under \$30,000.....	17.86	27.95	14.43	21.50	6.43	8.48	3.85	4.28	3.98	4.93	32.57	38.21	8.96	16.01	
\$30,000 under \$40,000.....	13.88	17.04	8.37	11.19	4.73	6.65	2.77	3.09	2.77	3.22	33.86	35.84	5.60	12.72	
\$40,000 under \$50,000.....	11.97	14.67	9.38	12.38	5.16	7.10	3.02	3.38	3.02	3.30	31.29	31.09	5.78	10.17	
\$50,000 under \$75,000.....	9.30	11.51	6.92	9.32	4.16	5.69	2.27	2.58	2.27	2.52	22.06	19.95	3.82	8.49	
\$75,000 under \$100,000.....	14.68	13.08	9.87	12.83	7.10	9.11	3.31	3.69	3.31	3.69	24.54	20.31	4.97	12.97	
\$100,000 under \$200,000.....	11.69	12.20	7.51	9.10	7.20	8.76	2.67	2.91	2.67	2.91	12.60	12.02	3.70	8.12	
\$200,000 under \$500,000.....	13.93	14.57	7.16	8.01	10.75	14.02	2.59	2.80	2.59	2.80	8.54	8.91	3.06	7.63	
\$500,000 under \$1,000,000.....	11.55	12.51	6.21	7.57	15.26	20.20	2.66	2.92	2.66	2.92	9.19	9.45	2.84	8.45	
\$1,000,000 or more.....	6.15	5.99	3.06	2.89	9.48	11.00	1.32	1.43	1.32	1.43	4.18	4.36	1.14	2.01	
Nontaxable returns, total.....	7.44	11.63	4.87	4.96	3.26	4.24	2.94	3.46	7.66	10.78	6.96	7.66	3.91	6.66	

Footnotes at end of table.

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Other income		Net operating loss		Gambling earnings		Statutory adjustments				Moving expense adjustment					
	Net loss		Number of returns	Amount	Number of returns	Amount	Total		IRA payments		Student loan interest ded		Moving expense adjustment			
	Number of returns	Amount					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	6.39	5.04	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)
No adjusted gross income	17.58	11.61			3.57	1.57	19.65	20.68	4.73	12.17	18.07	20.18	18.02	23.89	28.41	22.45
\$1 under \$5,000	26.79	40.70			18.67	20.76	20.78	23.85	3.39	7.10	17.79	18.43	17.57	20.32	53.15	58.97
\$5,000 under \$10,000	44.28	41.26			14.77	22.68	14.24	18.03	2.42	4.00	12.28	12.89	10.94	14.98	26.67	30.87
\$10,000 under \$15,000	39.22	43.52			17.62	31.29	12.34	16.08	2.68	4.36	10.46	10.99	8.04	11.31	20.16	24.77
\$15,000 under \$20,000	31.40	36.01			20.83	26.48	12.09	15.69	2.94	4.70	9.27	10.18	7.36	10.13	16.81	22.32
\$20,000 under \$25,000	41.15	57.46			25.63	32.26	12.41	15.93	2.97	4.76	8.03	8.62	6.48	8.76	15.99	24.25
\$25,000 under \$30,000	45.26	68.21			28.60	29.15	12.07	15.46	3.07	4.68	7.77	8.44	6.15	7.93	15.36	19.96
\$30,000 under \$40,000	28.91	34.27			21.93	26.14	9.46	13.85	2.25	3.68	5.48	6.02	4.34	5.65	12.01	17.55
\$40,000 under \$50,000	30.92	40.12			26.13	23.55	9.59	14.64	2.42	3.96	5.73	6.37	5.12	6.55	12.31	18.66
\$50,000 under \$75,000	22.36	26.70			25.47	23.98	6.89	10.29	1.83	3.18	4.51	4.82	4.11	5.84	9.34	13.91
\$75,000 under \$100,000	25.77	26.94			33.51	34.58	9.95	15.26	2.70	4.07	6.16	6.46	0.00	0.00	13.91	18.70
\$100,000 under \$200,000	13.55	14.95			17.33	16.55	7.50	12.09	1.93	2.59	4.68	4.72	0.00	0.00	10.30	14.67
\$200,000 under \$500,000	9.15	10.59			17.13	11.92	7.71	12.35	1.64	2.36	5.21	5.47	0.00	0.00	11.11	14.84
\$500,000 under \$1,000,000	8.67	11.78			12.85	10.54	7.85	16.26	1.55	2.84	5.25	5.30	0.00	0.00	13.39	17.85
\$1,000,000 under \$1,500,000	7.96	14.60			11.40	9.60	7.78	15.77	1.65	3.06	5.72	6.08	0.00	0.00	13.38	18.61
\$1,500,000 under \$2,000,000	8.98	13.57			12.02	7.27	7.52	16.37	1.66	3.53	6.03	6.32	0.00	0.00	14.03	19.84
\$2,000,000 under \$5,000,000	4.25	10.35			5.85	4.03	4.02	8.47	0.83	2.20	3.52	3.69	0.00	0.00	7.50	11.30
\$5,000,000 under \$10,000,000	2.83	1.74			2.95	0.50	3.11	4.87	0.64	0.95	2.91	2.94	0.00	0.00	7.29	6.68
\$10,000,000 or more	0.06	0.21			0.14	0.27	0.08	0.15	0.05	0.24	0.10	0.11	0.00	0.00	0.19	0.28
Taxable returns, total.....	7.36	5.58			8.40	2.21	3.23	3.96	0.73	1.04	2.01	2.11	2.12	2.85	4.28	6.03
No adjusted gross income	77.45	36.92			15.62	1.91	39.83	42.99	19.49	31.17	26.45	27.21	37.52	48.45	0.00	0.00
\$1 under \$5,000	70.68	97.51			83.73	82.22	57.70	59.55	16.82	33.03	42.60	45.20	0.00	0.00	0.00	0.00
\$5,000 under \$10,000	61.63	65.81			39.66	58.78	25.89	29.85	5.93	9.25	17.66	18.45	20.21	24.34	43.13	45.85
\$10,000 under \$15,000	74.16	72.86			32.20	40.98	18.45	22.09	4.34	7.29	12.99	13.68	10.12	13.68	23.41	29.66
\$15,000 under \$20,000	41.77	45.75			28.79	41.44	17.09	22.63	3.93	6.05	10.64	11.42	8.83	11.83	20.68	23.93
\$20,000 under \$25,000	47.05	62.77			33.42	46.72	14.81	19.48	3.56	5.63	8.57	9.24	7.36	9.76	18.62	28.40
\$25,000 under \$30,000	52.21	91.27			30.64	32.86	13.19	16.86	3.40	5.27	8.15	8.79	6.57	8.33	16.20	20.51
\$30,000 under \$40,000	30.57	38.08			24.35	31.80	9.64	13.95	2.35	3.92	5.59	6.16	4.42	5.77	12.01	17.55
\$40,000 under \$50,000	32.40	43.45			27.74	27.58	9.82	15.01	2.46	4.02	5.77	6.41	5.15	6.60	12.31	18.66
\$50,000 under \$75,000	22.90	27.77			27.76	27.00	6.94	10.49	1.84	3.19	4.53	4.84	4.12	5.86	9.34	13.91
\$75,000 under \$100,000	26.19	27.66			33.73	35.55	10.03	15.63	2.71	4.08	6.18	6.47	0.00	0.00	13.91	18.70
\$100,000 under \$200,000	13.56	14.96			17.62	17.22	7.54	11.95	1.93	2.59	4.68	4.72	0.00	0.00	10.30	14.67
\$200,000 under \$500,000	9.17	10.61			17.57	12.47	7.76	12.73	1.64	2.36	5.21	5.47	0.00	0.00	11.11	14.84
\$500,000 under \$1,000,000	8.69	11.80			13.13	10.74	7.90	16.89	1.55	2.84	5.25	5.30	0.00	0.00	13.39	17.85
\$1,000,000 or more	3.57	3.67			5.09	2.21	3.92	3.94	0.75	1.38	3.15	3.36	0.00	0.00	7.09	9.41
Nontaxable returns, total.....	12.91	10.69			3.76	1.68	7.37	12.32	1.29	2.76	7.09	7.65	5.45	7.67	13.80	17.39

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Statutory adjustments--continued											
	Deduction for self-employment tax		Payments to a Keogh plan		Penalty on early withdrawal of savings		Alimony paid		Self-employed health insurance deduction		Medical savings account deduction	
	Number of returns (125)	Amount (126)	Number of returns (127)	Amount (128)	Number of returns (129)	Amount (130)	Number of returns (131)	Amount (132)	Number of returns (133)	Amount (134)	Number of returns (135)	Amount (136)
<b>All returns, total</b>	<b>0.68</b>	<b>0.92</b>	<b>2.20</b>	<b>1.90</b>	<b>4.12</b>	<b>11.38</b>	<b>4.46</b>	<b>4.19</b>	<b>1.43</b>	<b>1.80</b>	<b>11.62</b>	<b>12.52</b>
No adjusted gross income	5.66	7.51	35.35	28.71	22.93	34.16	19.79	25.15	9.94	15.47	59.57	73.61
\$1 under \$5,000	3.51	5.38	63.91	74.01	19.40	48.42	48.16	50.69	10.86	12.95	99.95	99.95
\$5,000 under \$10,000	2.48	2.94	29.22	38.38	17.33	32.47	30.04	31.25	6.93	8.27	0.00	0.00
\$10,000 under \$15,000	2.86	3.57	32.80	41.98	16.93	31.88	29.52	32.79	7.13	8.44	48.57	53.09
\$15,000 under \$20,000	3.34	4.28	23.50	33.99	14.85	25.75	22.13	26.06	6.83	8.48	57.72	61.21
\$20,000 under \$25,000	3.56	4.74	23.00	27.25	14.71	24.31	23.10	26.21	7.12	8.56	52.57	47.52
\$25,000 under \$30,000	3.72	5.16	21.38	24.55	17.73	39.36	21.81	23.72	7.39	8.85	61.85	68.97
\$30,000 under \$40,000	2.86	4.14	15.15	19.33	12.35	19.06	15.71	20.73	5.51	6.61	39.56	44.68
\$40,000 under \$50,000	2.98	4.53	11.07	13.30	13.65	46.57	16.14	18.08	5.85	7.16	44.93	48.76
\$50,000 under \$75,000	2.24	3.33	7.21	8.69	10.35	31.97	11.11	14.07	4.20	4.82	41.25	38.87
\$75,000 under \$100,000	3.12	3.94	7.17	7.83	13.28	23.49	13.76	16.62	5.63	6.66	46.66	50.65
\$100,000 under \$200,000	2.17	2.51	3.62	3.98	12.20	29.91	9.74	11.08	3.13	3.63	21.14	26.92
\$200,000 under \$500,000	1.86	2.26	2.80	2.98	13.58	22.45	7.46	7.97	2.49	2.90	15.37	14.80
\$500,000 under \$1,000,000	1.82	2.71	3.08	3.63	13.81	58.07	6.13	7.83	2.51	2.88	19.88	21.34
\$1,000,000 under \$1,500,000	1.93	2.99	3.30	4.00	13.50	23.80	5.93	7.75	2.52	3.04	22.40	24.79
\$1,500,000 under \$2,000,000	1.95	3.45	3.57	4.65	13.42	24.49	6.33	8.84	2.59	2.95	25.07	26.55
\$2,000,000 under \$5,000,000	0.98	1.97	2.01	2.77	7.77	28.67	3.25	4.75	1.43	1.68	15.44	16.04
\$5,000,000 under \$10,000,000	0.73	1.18	1.47	1.62	6.94	8.38	2.18	1.74	1.11	1.33	21.90	24.74
\$10,000,000 or more	0.06	0.33	0.26	0.62	0.12	0.26	0.06	0.16	0.03	0.03	0.40	0.32
<b>Taxable returns, total</b>	<b>0.78</b>	<b>1.05</b>	<b>2.23</b>	<b>1.90</b>	<b>4.48</b>	<b>12.78</b>	<b>4.68</b>	<b>4.33</b>	<b>1.58</b>	<b>1.73</b>	<b>12.38</b>	<b>13.07</b>
No adjusted gross income	14.86	9.66	82.03	59.11	43.35	53.09	37.24	56.48	18.63	32.76	0.00	0.00
\$1 under \$5,000	20.08	26.52	0.00	0.00	36.54	43.14	0.00	0.00	47.06	48.31	0.00	0.00
\$5,000 under \$10,000	6.51	8.04	57.71	68.24	28.76	45.46	47.63	48.73	17.19	19.84	0.00	0.00
\$10,000 under \$15,000	4.97	6.17	46.62	55.95	24.45	54.02	36.91	41.21	11.21	13.37	52.67	58.11
\$15,000 under \$20,000	4.74	6.18	25.50	38.86	16.40	25.50	26.76	32.23	8.44	10.70	70.69	72.04
\$20,000 under \$25,000	4.55	6.33	27.51	31.53	15.63	26.15	24.44	27.49	8.65	10.29	63.17	54.58
\$25,000 under \$30,000	4.28	6.10	22.39	26.18	18.75	40.42	23.09	26.14	8.48	10.49	99.95	99.95
\$30,000 under \$40,000	3.05	4.48	15.95	20.31	12.35	19.06	16.04	21.39	5.94	7.17	40.20	44.82
\$40,000 under \$50,000	3.05	4.65	11.19	13.49	13.89	46.73	16.21	18.20	5.99	7.39	44.93	48.76
\$50,000 under \$75,000	2.26	3.37	7.26	8.71	10.41	31.98	11.29	14.40	4.25	4.88	42.14	39.61
\$75,000 under \$100,000	3.13	3.95	7.19	7.85	13.38	24.07	13.77	16.65	5.64	6.68	46.66	50.65
\$100,000 under \$200,000	2.17	2.51	3.62	3.98	12.20	29.92	9.74	11.09	3.13	3.62	21.14	26.92
\$200,000 under \$500,000	1.86	2.26	2.80	2.98	13.59	22.88	7.47	7.99	2.49	2.90	15.37	14.81
\$500,000 under \$1,000,000	1.82	2.71	3.08	3.64	13.84	58.14	6.14	7.83	2.51	2.88	19.88	21.34
\$1,000,000 or more	0.87	1.14	1.68	2.12	6.86	14.66	2.71	3.08	1.24	1.47	14.57	16.11
<b>Nontaxable returns, total</b>	<b>1.30</b>	<b>2.03</b>	<b>15.42</b>	<b>20.96</b>	<b>10.52</b>	<b>22.07</b>	<b>13.98</b>	<b>16.12</b>	<b>3.70</b>	<b>4.51</b>	<b>33.52</b>	<b>43.88</b>

Footnotes at end of table.

.. Data deleted to avoid disclosure of information for specific taxpayers



**Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns		Adjusted gross income less deficit		Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
All returns, total.....	42,534,320	4,294,281,877	37,296,065	2,853,220,119	33,528,939	120,231,824	3,028,259	44,822,132	19,047,944	111,476,388	19,430,880	17,421,178		
Under \$5,000.....	185,173	505,765	73,244	785,803	132,185	163,880	9,320	52,762	73,556	117,634	23,757	13,672		
\$5,000 under \$10,000.....	467,842	3,709,938	198,288	1,621,188	332,826	535,698	20,701	102,154	172,770	340,249	74,970	28,618		
\$10,000 under \$15,000.....	841,274	10,627,540	432,507	5,129,485	574,286	1,286,577	64,576	378,500	321,582	783,296	218,921	92,696		
\$15,000 under \$20,000.....	1,214,471	21,409,381	734,725	11,752,666	787,088	1,627,597	41,352	234,771	384,070	1,133,221	318,957	133,996		
\$20,000 under \$25,000.....	1,529,850	34,716,922	1,144,436	23,495,724	889,307	1,659,955	41,418	337,989	384,949	744,117	500,840	192,310		
\$25,000 under \$30,000.....	1,811,190	49,828,235	1,502,127	38,191,002	1,078,929	1,621,056	43,856	266,732	445,830	1,019,743	628,989	268,892		
\$30,000 under \$35,000.....	2,146,335	69,986,824	1,780,336	52,508,225	1,349,372	2,133,631	58,383	248,702	573,608	1,214,601	800,918	352,831		
\$35,000 under \$40,000.....	2,198,950	82,446,099	1,952,861	66,524,199	1,455,675	1,671,050	53,398	403,844	621,658	1,129,349	912,958	451,285		
\$40,000 under \$45,000.....	2,415,255	102,617,939	2,193,027	84,365,908	1,712,757	2,059,686	84,356	791,062	707,656	1,482,856	1,103,607	557,790		
\$45,000 under \$50,000.....	2,221,183	105,537,336	2,027,265	86,978,642	1,573,065	1,792,579	75,279	500,627	668,096	1,446,607	1,066,815	573,602		
\$50,000 under \$55,000.....	2,233,609	117,263,261	2,045,398	96,219,707	1,695,027	2,209,166	66,428	230,218	795,442	1,427,388	1,092,975	597,478		
\$55,000 under \$60,000.....	2,283,792	131,308,339	2,100,038	107,960,307	1,776,131	2,489,171	78,342	428,887	796,492	1,769,382	1,135,254	611,046		
\$60,000 under \$75,000.....	6,187,245	416,032,584	5,728,512	341,336,622	4,968,448	7,026,912	280,362	1,584,234	2,516,391	5,515,918	3,234,192	1,877,203		
\$75,000 under \$100,000.....	6,972,333	599,526,987	6,529,761	494,419,860	6,024,020	10,266,799	409,717	3,234,568	3,462,389	8,709,709	3,656,581	2,490,618		
\$100,000 under \$200,000.....	7,249,967	961,146,013	6,639,755	720,398,454	6,887,500	22,116,442	856,191	7,531,082	4,854,781	22,790,445	3,422,496	3,370,569		
\$200,000 under \$500,000.....	1,994,390	571,857,919	1,725,020	343,324,773	1,921,323	18,574,568	556,571	9,318,338	1,720,287	21,231,157	934,446	2,109,214		
\$500,000 under \$1,000,000.....	361,512	244,784,570	304,935	122,285,023	354,549	9,591,072	158,722	5,054,364	336,874	10,649,085	182,462	1,021,935		
\$1,000,000 under \$1,500,000.....	89,027	107,937,149	74,590	46,129,275	87,629	4,767,535	46,961	2,574,610	85,242	4,811,644	48,057	463,327		
\$1,500,000 under \$2,000,000.....	40,698	70,024,178	33,748	28,038,825	40,233	3,174,329	22,959	1,595,842	39,135	3,303,619	22,304	306,196		
\$2,000,000 under \$5,000,000.....	61,691	184,730,237	52,002	70,019,712	61,163	8,382,859	38,467	3,921,086	59,996	7,674,989	35,147	733,458		
\$5,000,000 under \$10,000,000.....	16,647	114,166,102	14,185	38,353,745	16,570	5,021,865	11,934	2,265,465	16,361	4,592,226	9,689	418,784		
\$10,000,000 or more.....	10,886	294,098,580	9,303	73,380,996	10,854	11,783,690	8,510	3,766,287	10,769	9,589,163	6,534	755,656		
Taxable returns, total.....	39,550,580	4,227,598,601	35,402,138	2,808,748,453	31,664,071	115,146,344	2,906,360	43,335,876	18,100,935	108,354,325	18,559,926	18,847,276		
Nontaxable returns, total.....	2,983,740	66,685,276	1,893,928	43,471,667	1,964,868	5,088,480	121,899	1,486,258	947,248	3,122,074	870,954	573,900		
Size of adjusted gross income	Alimony received		Business or profession net income less loss		Sales of capital assets net gain less loss		Sales of property other than capital assets		Taxable IRA distributions		Taxable pensions and annuities			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns, total.....	239,440	4,520,321	8,686,034	155,525,672	16,519,721	625,981,229	1,065,955	-303,299	3,931,107	61,176,249	8,954,236	163,528,699		
Under \$5,000.....	973	*1,332	69,822	68,401	59,303	21,767	7,032	-27,692	11,731	40,464	36,339	179,356		
\$5,000 under \$10,000.....	*1,897	*11,058	142,719	606,783	151,458	195,203	10,015	-21,335	35,394	157,031	135,029	785,197		
\$10,000 under \$15,000.....	*7,615	*57,382	232,425	1,340,917	265,262	333,114	15,304	-58,473	88,306	476,415	283,728	2,198,462		
\$15,000 under \$20,000.....	11,319	79,490	253,501	1,934,656	321,792	321,792	15,611	17,216	166,332	1,014,574	394,085	3,914,856		
\$20,000 under \$25,000.....	18,078	147,632	326,464	2,174,773	315,887	974,376	26,455	-33,540	139,559	972,013	381,283	4,640,369		
\$25,000 under \$30,000.....	22,629	255,489	405,684	3,204,314	381,019	763,397	24,600	-119,492	122,288	943,625	344,720	3,973,130		
\$30,000 under \$35,000.....	18,935	163,965	408,547	3,901,886	488,164	1,441,136	30,564	100,840	160,493	1,059,166	454,110	6,465,274		
\$35,000 under \$40,000.....	24,524	292,553	403,723	2,939,401	514,495	1,605,113	32,600	-48,105	162,638	1,273,313	419,529	5,755,097		
\$40,000 under \$45,000.....	16,240	149,019	466,825	3,689,272	607,236	1,736,609	27,829	-31,008	154,691	1,111,253	453,988	6,002,796		
\$45,000 under \$50,000.....	10,329	160,432	419,358	3,483,829	561,004	2,007,545	25,093	-55,323	160,804	1,606,593	424,166	5,761,761		
\$50,000 under \$55,000.....	16,863	292,705	408,547	3,454,176	636,948	2,322,024	37,192	-25,378	178,609	1,706,279	405,826	6,416,654		
\$55,000 under \$60,000.....	21,705	559,426	422,012	4,861,795	645,729	2,358,700	36,544	111,109	177,475	1,986,585	429,966	6,048,860		
\$60,000 under \$75,000.....	27,124	615,675	1,216,740	12,877,599	2,128,306	8,013,165	103,250	168,179	570,402	5,933,310	1,251,755	21,808,769		
\$75,000 under \$100,000.....	21,715	1,291,489	1,291,489	16,160,884	2,911,649	15,030,802	148,031	23,333	693,564	9,352,314	1,442,590	28,725,337		
\$100,000 under \$200,000.....	13,800	450,313	1,578,735	41,587,985	4,320,310	50,222,723	251,026	-71,999	850,509	18,705,159	1,581,153	41,314,281		
\$200,000 under \$500,000.....	4,180	505,376	537,763	34,890,786	1,684,421	66,323,575	188,624	127,811	210,005	10,211,687	396,861	14,446,623		
\$500,000 under \$1,000,000.....	1,140	152,769	87,024	8,983,497	335,979	46,170,914	56,091	-147,568	31,934	2,735,771	68,050	2,637,164		
\$1,000,000 under \$1,500,000.....	150	27,101	21,921	2,682,849	84,458	26,032,535	17,794	-17,783	7,601	759,937	16,967	844,031		
\$1,500,000 under \$2,000,000.....	56	2,916	9,155	1,374,361	39,062	19,389,314	9,208	-16,952	2,884	257,171	7,591	411,426		
\$2,000,000 under \$5,000,000.....	130	36,614	13,812	2,434,672	60,048	62,100,647	15,363	972	4,324	586,562	11,420	726,456		
\$5,000,000 under \$10,000,000.....	23	2,371	3,946	1,173,196	16,380	46,894,160	4,453	-84,308	3,013	151,528	3,013	260,094		
\$10,000,000 or more.....	16	5,181	2,524	1,759,633	10,807	17,409,416	589	123,298	2,037	59,507,143	8,260,447	157,464,932		
Taxable returns, total.....	207,967	4,233,701	7,737,722	147,867,079	15,672,508	522,445,389	977,195	-25,780	3,721,059	59,507,143	8,260,447	157,464,932		
Nontaxable returns, total.....	31,453	286,619	948,312	7,658,593	847,214	3,735,840	86,760	-277,519	210,049	1,689,106	693,789	6,063,767		

**Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss		Farm net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>3,187,504</b>	<b>43,969,317</b>	<b>3,314,218</b>	<b>24,526,902</b>	<b>266,514</b>	<b>1,475,438</b>	<b>4,566,726</b>	<b>216,269,508</b>	<b>389,689</b>	<b>9,844,117</b>	<b>708,287</b>	<b>-4,862,513</b>
Under \$5,000	14,192	77,457	13,084	140,928	**	**	20,248	-288,090	*33	*566	6,002	-58,794
\$5,000 under \$10,000	49,204	219,240	46,688	365,150	**16,662	**25,676	33,880	-246,285	*4,605	*10,252	6,396	-28,308
\$10,000 under \$15,000	72,352	371,305	76,503	464,604	6,218	*13,398	63,902	-361,156	*6,108	*36,666	14,573	-145,976
\$15,000 under \$20,000	79,091	499,515	77,667	497,442	7,898	*39,944	69,673	-597,568	*4,845	*4,708	18,929	-129,948
\$20,000 under \$25,000	105,736	532,891	109,404	682,845	10,428	94,112	72,593	-218,038	4,161	38,397	30,048	-23,574
\$25,000 under \$30,000	79,802	460,933	105,821	837,010	10,698	86,514	96,841	205,002	5,840	5,782	18,685	-168,342
\$30,000 under \$35,000	116,744	579,181	131,695	861,665	10,528	22,605	95,453	-78,581	11,471	142,565	30,513	-98,847
\$35,000 under \$40,000	100,472	564,776	136,509	795,173	11,896	13,525	111,055	-24,404	12,807	101,971	32,195	-195,620
\$40,000 under \$45,000	102,654	599,874	147,142	984,225	12,665	34,904	124,718	430,697	4,486	33,293	32,186	-287,046
\$45,000 under \$50,000	135,702	856,374	165,785	992,476	*4,876	*20,188	132,268	281,792	8,195	57,151	41,382	-99,987
\$50,000 under \$55,000	120,231	738,922	135,590	827,187	*8,752	*21,248	157,346	1,042,233	15,560	102,274	36,736	-363,129
\$55,000 under \$60,000	133,704	819,833	147,522	997,473	5,280	36,303	142,029	1,062,469	11,112	29,955	35,507	-350,710
\$60,000 under \$75,000	368,366	2,612,576	445,555	2,951,927	36,869	115,723	459,799	3,137,147	42,913	279,627	109,899	-379,852
\$75,000 under \$100,000	451,193	3,891,863	548,977	3,489,305	33,970	163,349	610,356	5,852,376	47,957	522,300	115,904	-593,916
\$100,000 under \$200,000	757,019	10,060,015	725,242	5,235,736	65,245	473,508	1,193,823	27,140,105	113,330	1,452,150	117,998	-663,748
\$200,000 under \$500,000	355,747	9,561,923	221,498	2,493,354	17,480	273,302	771,289	50,508,405	60,558	1,494,939	43,510	-498,354
\$500,000 under \$1,000,000	84,806	4,420,849	47,230	835,754	3,568	27,524	211,918	35,202,790	18,730	1,314,556	10,452	-220,420
\$1,000,000 under \$1,500,000	23,640	1,828,621	12,745	343,181	1,132	6,742	18,809,770	58,546	6,304	523,035	2,831	-138,743
\$1,500,000 under \$2,000,000	11,216	1,084,230	5,986	178,176	477	4,832	27,535	12,094,279	2,769	361,571	1,387	-55,425
\$2,000,000 under \$5,000,000	17,240	2,202,978	9,335	334,567	614	7,388	42,738	27,830,888	4,938	1,121,906	2,230	-173,227
\$5,000,000 under \$10,000,000	4,972	967,695	2,557	114,875	174	1,572	12,172	14,549,361	1,589	789,836	592	-65,005
\$10,000,000 or more	3,431	1,018,265	1,674	103,847	86	2,084	8,543	19,936,317	1,377	1,420,616	434	-123,542
<b>Taxable returns, total</b>	<b>2,926,591</b>	<b>42,155,572</b>	<b>3,013,014</b>	<b>21,749,715</b>	<b>239,420</b>	<b>1,380,869</b>	<b>4,231,744</b>	<b>218,873,131</b>	<b>370,561</b>	<b>9,718,767</b>	<b>653,435</b>	<b>-4,293,996</b>
<b>Nontaxable returns, total</b>	<b>258,914</b>	<b>1,813,745</b>	<b>301,204</b>	<b>2,777,187</b>	<b>27,094</b>	<b>94,569</b>	<b>274,983</b>	<b>-2,603,623</b>	<b>19,109</b>	<b>1,125,330</b>	<b>54,852</b>	<b>-568,515</b>
Size of adjusted gross income	Unemployment compensation		Taxable social security benefits		Foreign-exchange income exclusion		Other income less loss		Total statutory adjustments			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>2,043,291</b>	<b>6,275,845</b>	<b>4,989,692</b>	<b>49,256,721</b>	<b>75,175</b>	<b>4,181,243</b>	<b>3,345,661</b>	<b>19,425,580</b>	<b>10,647,846</b>	<b>41,535,577</b>		
Under \$5,000	*3,600	*11,390	989	4,269	*5,769	*268,256	12,189	4,114	62,672	88,392		
\$5,000 under \$10,000	14,724	58,956	2,016	13,116	*681	*33,085	25,491	62,552	138,392	196,435		
\$10,000 under \$15,000	30,146	99,745	17,312	40,427	**1,966	**165,190	49,733	17,949	246,596	394,233		
\$15,000 under \$20,000	57,109	212,094	52,688	102,991	**	**	73,838	148,425	289,545	585,063		
\$20,000 under \$25,000	86,384	256,076	203,313	301,444	*2,072	*126,469	73,610	203,847	362,180	705,180		
\$25,000 under \$30,000	116,524	415,976	292,037	622,383	*5,954	*369,615	87,468	74,977	453,135	973,385		
\$30,000 under \$35,000	84,817	262,004	356,927	1,243,936	*9	*555	121,998	333,375	537,698	993,354		
\$35,000 under \$40,000	140,125	458,644	283,283	1,452,836	*182	*24,637	127,049	228,701	511,442	987,229		
\$40,000 under \$45,000	155,613	449,953	297,636	2,063,860	*2,976	*140,325	129,824	291,796	611,034	1,169,480		
\$45,000 under \$50,000	140,173	445,810	265,976	2,195,594	*1,965	*77,602	134,934	183,341	547,085	1,205,025		
\$50,000 under \$55,000	145,708	392,385	248,814	2,284,555	3,973	210,562	147,758	358,799	544,478	1,150,556		
\$55,000 under \$60,000	158,849	435,274	239,220	2,429,909	*2,732	*98,028	161,757	269,488	567,568	1,306,316		
\$60,000 under \$75,000	338,839	907,062	745,774	8,526,474	5,091	239,614	454,393	1,228,713	1,486,829	3,452,969		
\$75,000 under \$100,000	308,985	946,463	729,792	9,394,043	6,555	347,694	559,207	1,283,046	1,364,259	4,702,595		
\$100,000 under \$200,000	230,682	792,547	857,499	12,133,005	21,069	1,177,273	754,717	3,435,401	1,889,755	10,469,168		
\$200,000 under \$500,000	27,695	116,844	297,971	4,757,915	9,771	642,665	302,239	3,494,692	787,742	6,699,572		
\$500,000 under \$1,000,000	2,527	11,148	62,328	1,038,822	2,277	131,484	74,706	1,601,761	161,545	2,455,445		
\$1,000,000 under \$1,500,000	300	1,307	15,316	272,640	814	52,867	20,673	856,277	43,397	708,198		
\$1,500,000 under \$2,000,000	192	934	6,840	122,649	392	26,961	9,331	529,797	19,920	358,075		
\$2,000,000 under \$5,000,000	249	1,096	9,871	179,842	624	38,446	15,889	1,372,184	29,050	541,911		
\$5,000,000 under \$10,000,000	13	163	2,539	46,378	172	10,758	4,985	948,176	6,073	178,076		
\$10,000,000 or more	32	77	1,549	29,534	130	6,930	3,671	2,498,176	5,449	214,931		
<b>Taxable returns, total</b>	<b>1,911,482</b>	<b>5,810,450</b>	<b>4,797,736</b>	<b>48,376,809</b>	<b>61,993</b>	<b>3,403,623</b>	<b>3,158,083</b>	<b>19,051,805</b>	<b>9,693,381</b>	<b>39,484,517</b>		
<b>Nontaxable returns, total</b>	<b>131,809</b>	<b>465,395</b>	<b>191,956</b>	<b>929,912</b>	<b>13,183</b>	<b>777,721</b>	<b>186,568</b>	<b>373,775</b>	<b>954,464</b>	<b>2,051,060</b>		

Footnotes at end of table

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Footnotes at end of table

**Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total itemized deductions--continued										Total									
	Home mortgage interest--continued					Deductible points					Investment interest expense deduction					Total				
	Paid to financial institutions		Paid to individuals		Number of returns	Number of returns		Number of returns		Amount	Number of returns		Number of returns		Amount	Number of returns		Number of returns		Amount
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	
<b>All returns, total</b>	<b>34,329,856</b>	<b>282,876,666</b>	<b>1,783,793</b>	<b>7,087,712</b>	<b>2,370,610</b>	<b>1,616,402</b>	<b>2,106,698</b>	<b>21,462,736</b>	<b>37,624,826</b>	<b>140,681,531</b>	<b>36,966,662</b>	<b>98,247,638</b>	<b>36,966,662</b>	<b>98,247,638</b>	<b>140,681,531</b>	<b>36,966,662</b>	<b>98,247,638</b>	<b>36,966,662</b>	<b>98,247,638</b>	<b>140,681,531</b>
Under \$5,000	117,479	839,691	6,716	36,772	2,458	1,612	2,106	21,462	37,624	140,681	36,966	98,247	36,966	98,247	140,681	36,966	98,247	36,966	98,247	140,681
\$5,000 under \$10,000	288,224	1,932,804	9,401	24,535	16,429	10,890	21,013	35,170	61,708	237,261	59,509	156,741	59,509	156,741	237,261	59,509	156,741	59,509	156,741	237,261
\$10,000 under \$15,000	463,695	2,745,758	17,758	63,655	29,242	9,883	26,985	81,708	139,770	408,509	102,475	266,365	102,475	266,365	408,509	102,475	266,365	102,475	266,365	408,509
\$15,000 under \$20,000	787,726	4,707,654	33,799	128,074	40,224	15,726	42,488	139,770	237,261	740,509	187,741	474,741	187,741	474,741	740,509	187,741	474,741	187,741	474,741	740,509
\$20,000 under \$25,000	1,082,353	6,649,583	70,141	296,936	30,951	11,170	27,731	43,266	74,059	1,041,509	262,419	656,090	262,419	656,090	1,041,509	262,419	656,090	262,419	656,090	1,041,509
\$25,000 under \$30,000	1,308,452	7,958,081	43,144	131,144	52,424	18,300	33,693	44,764	77,405	1,251,009	311,170	783,839	311,170	783,839	1,251,009	311,170	783,839	311,170	783,839	1,251,009
\$30,000 under \$35,000	1,644,307	9,317,865	54,793	173,323	60,888	21,300	40,888	54,793	92,998	1,551,067	373,135	1,177,932	373,135	1,177,932	1,551,067	373,135	1,177,932	373,135	1,177,932	1,551,067
\$35,000 under \$40,000	1,746,420	10,864,227	87,289	313,435	92,998	33,135	60,888	92,998	139,770	1,654,439	408,509	1,245,930	408,509	1,245,930	1,654,439	408,509	1,245,930	408,509	1,245,930	1,654,439
\$40,000 under \$45,000	1,674,989	12,656,556	78,588	261,814	100,075	33,135	60,888	92,998	139,770	1,551,067	373,135	1,177,932	373,135	1,177,932	1,551,067	373,135	1,177,932	373,135	1,177,932	1,551,067
\$45,000 under \$50,000	1,892,467	12,114,127	74,592	277,487	89,224	33,135	60,888	92,998	139,770	1,551,067	373,135	1,177,932	373,135	1,177,932	1,551,067	373,135	1,177,932	373,135	1,177,932	1,551,067
\$50,000 under \$55,000	1,892,467	12,114,127	74,592	277,487	89,224	33,135	60,888	92,998	139,770	1,551,067	373,135	1,177,932	373,135	1,177,932	1,551,067	373,135	1,177,932	373,135	1,177,932	1,551,067
\$55,000 under \$60,000	1,946,637	14,036,950	102,315	307,278	108,510	33,135	60,888	92,998	139,770	1,551,067	373,135	1,177,932	373,135	1,177,932	1,551,067	373,135	1,177,932	373,135	1,177,932	1,551,067
\$60,000 under \$75,000	5,272,674	40,180,854	277,851	972,970	368,998	108,510	33,135	60,888	92,998	139,770	1,551,067	373,135	1,177,932	373,135	1,177,932	1,551,067	373,135	1,177,932	373,135	1,177,932
\$75,000 under \$100,000	5,994,084	50,299,418	337,284	1,205,900	464,284	108,510	33,135	60,888	92,998	139,770	1,551,067	373,135	1,177,932	373,135	1,177,932	1,551,067	373,135	1,177,932	373,135	1,177,932
\$100,000 under \$200,000	6,002,788	66,559,378	384,643	1,595,161	560,577	108,510	33,135	60,888	92,998	139,770	1,551,067	373,135	1,177,932	373,135	1,177,932	1,551,067	373,135	1,177,932	373,135	1,177,932
\$200,000 under \$500,000	1,568,241	26,759,186	105,003	674,862	195,846	112,352	414,526	580,130	1,951,965	1,363,428	1,911,688	15,763,820	1,911,688	15,763,820	1,363,428	1,911,688	15,763,820	1,911,688	15,763,820	1,363,428
\$500,000 under \$1,000,000	668,896	6,495,284	18,192	194,803	38,782	3,659	132,919	349,688	2,640,261	1,333,212	88,155	3,365,740	88,155	3,365,740	2,640,261	1,333,212	88,155	3,365,740	88,155	3,365,740
\$1,000,000 under \$1,500,000	27,003	1,801,860	3,575	51,484	7,774	8,005	40,066	4,068	33,001	2,593,516	16,199	4,225,699	16,199	4,225,699	4,068	33,001	2,593,516	16,199	4,225,699	4,068
\$1,500,000 under \$2,000,000	41,003	1,412,397	2,468	49,658	4,931	7,563	10,459	1,574	7,917	5,311,028	10,609	16,919,373	10,609	16,919,373	4,931	7,563	10,459	1,574	7,917	5,311,028
\$2,000,000 under \$5,000,000	10,431	407,579	572	12,883	1,228	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188
\$5,000,000 or more	6,373	274,054	333	8,354	649	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188
<b>Taxable returns, total</b>	<b>32,132,248</b>	<b>273,103,430</b>	<b>1,687,177</b>	<b>8,603,096</b>	<b>2,263,612</b>	<b>1,400,563</b>	<b>1,865,269</b>	<b>19,801,083</b>	<b>36,326,730</b>	<b>135,942,672</b>	<b>33,898,842</b>	<b>94,339,848</b>	<b>33,898,842</b>	<b>94,339,848</b>	<b>135,942,672</b>	<b>33,898,842</b>	<b>94,339,848</b>	<b>33,898,842</b>	<b>94,339,848</b>	<b>135,942,672</b>
<b>Nontaxable returns, total</b>	<b>2,197,608</b>	<b>16,772,226</b>	<b>102,606</b>	<b>684,618</b>	<b>108,998</b>	<b>114,820</b>	<b>121,428</b>	<b>1,861,656</b>	<b>2,188,085</b>	<b>4,738,859</b>	<b>2,078,841</b>	<b>3,907,791</b>	<b>2,078,841</b>	<b>3,907,791</b>	<b>4,738,859</b>	<b>2,078,841</b>	<b>3,907,791</b>	<b>2,078,841</b>	<b>3,907,791</b>	<b>4,738,859</b>
<b>Total itemized deductions--continued</b>																				
Size of adjusted gross income	Contributions deduction--continued					Carryover from prior years					Casualty or theft loss deduction					Miscellaneous deductions subject to 2% AGI limitation				
	Other than cash contributions		Carryover from prior years		Number of returns	Number of returns		Number of returns		Amount	Number of returns		Number of returns		Amount	Number of returns		Number of returns		Amount
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)
<b>All returns, total</b>	<b>21,244,043</b>	<b>47,265,104</b>	<b>359,149</b>	<b>39,650,926</b>	<b>82,696</b>	<b>1,039,024</b>	<b>10,107,670</b>	<b>61,241,173</b>	<b>13,960,842</b>	<b>62,128,828</b>	<b>10,107,670</b>	<b>61,241,173</b>	<b>10,107,670</b>	<b>61,241,173</b>	<b>10,107,670</b>	<b>61,241,173</b>	<b>10,107,670</b>	<b>61,241,173</b>	<b>10,107,670</b>	<b>61,241,173</b>
Under \$5,000	43,778	15,546	8,534	29,146	976	1,253	67,813	69,536	13,480	10,587	43,778	15,546	43,778	15,546	43,778	15,546	43,778	15,546	43,778	15,546
\$5,000 under \$10,000	119,296	55,842	14,076	59,124	2,993	10,781	91,944	189,842	28,843	85,491	119,296	55,842	119,296	55,842	119,296	55,842	119,296	55,842	119,296	55,842
\$10,000 under \$15,000	259,197	133,458	17,943	94,815	6,205	37,606	207,462	561,488	136,107	420,651	259,197	133,458	259,197	133,458	259,197	133,458	259,197	133,458	259,197	133,458
\$15,000 under \$20,000	427,007	219,400	24,393	71,475	3,862	14,543	277,638	1,000,056	262,518	827,171	427,007	219,400	427,007	219,400	427,007	219,400	427,007	219,400	427,007	219,400
\$20,000 under \$25,000	580,356	348,553	25,676	174,260	5,861	17,397	384,980	1,678,523	373,154	1,568,288	580,356	348,553	580,356	348,553	580,356	348,553	580,356	348,553	580,356	348,553
\$25,000 under \$30,000	715,155	425,109	14,618	47,581	11,049	135,296	498,701	2,172,015	552,610	2,122,022	715,155	425,109	715,155	425,109	715,155	425,109	715,155	425,109	715,155	425,109
\$30,000 under \$35,000	919,621	612,733	29,846	144,997	9,305	25,660	591,007	2,366,347	699,566	2,286,917	919,621	612,733	919,621	612,733	919,621	612,733	919,621	612,733	919,621	612,733
\$35,000 under \$40,000	964,061	610,162	23,003	191,829	2,944	10,703	668,339	2,767,793	830,101	2,815,818	964,061	610,162	964,061	610,162	964,061	610,162	964,061	610,162	964,061	610,162
\$40,000 under \$45,000	1,105,032	654,718	13,192	416,209	4,037	19,781	613,414	2,960,832	866,188	2,747,313	1,105,032	654,718	1,105,032	654,718	1,105,032	654,718	1,105,032	654,718	1,105,032	654,718
\$45,000 under \$50,000	1,064,372	652,951	15,131	163,272	9,178	123,150	597,530	2,592,792	769,280	2,700,150	1,064,372	652,951	1,064,372	652,951	1,064,372	652,951	1,064,372	652,951	1,064,372	652,951
\$50,000 under \$55,000	1,208,749	593,036	14,098	2,049,892	2,129	3,517	562,626	2,402,613	813,804	2,651,089	1,208,749	593,036	1,208,749	593,036	1,208,749	593,036	1,208,749	593,036	1,208,749	593,036
\$55,000 under \$60,000	1,130,256	675,590	12,054	96,570	926	1,896	599,640	2,440,958	894,811	2,714,274	1,130,256									

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total itemized deductions--continued														Exemptions		Taxable income	
	Miscellaneous deductions subject to 2% AGI limitation--continued		Gambling loss deduction		Miscellaneous deductions other than gambling		Total unitemized miscellaneous deduction				Amount		Amount		Amount			
	Tax preparation fees		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount				
	Number of returns	Amount																
<b>All returns, total.....</b>	<b>17,163,888</b>	<b>4,040,284</b>	<b>804,948</b>	<b>8,318,686</b>	<b>283,680</b>	<b>1,204,750</b>	<b>1,053,937</b>	<b>10,670,756</b>	<b>107,467,215</b>	<b>286,821,530</b>	<b>40,614,238</b>	<b>3,205,816,716</b>	<b>40,614,238</b>	<b>3,205,816,716</b>	<b>(103)</b>			
Under \$5,000.....	65,864	12,441	1,948	5,145	**	**	**	5,145	283,109	792,225	11,575	14,780	11,575	14,780				
\$5,000 under \$10,000.....	134,669	20,765	10,187	41,555	**	**	**	42,937	1,109	1,848,474	79,883	181,543	79,883	181,543				
\$10,000 under \$15,000.....	291,141	58,668	22,039	108,704	7,605	8,534	8,534	117,638	1,288,863	3,807,911	386,454	1,185,818	386,454	1,185,818				
\$15,000 under \$20,000.....	450,271	81,420	26,245	130,817	6,293	7,119	7,119	137,935	2,095,381	5,863,178	832,325	4,548,485	832,325	4,548,485				
\$20,000 under \$25,000.....	593,842	80,308	25,094	146,847	13,597	35,359	35,359	185,202	2,905,142	8,128,435	1,270,437	10,839,462	1,270,437	10,839,462				
\$25,000 under \$30,000.....	652,864	97,579	33,748	203,238	10,975	34,920	34,920	238,156	43,795	9,825,853	1,888,984	20,948,001	1,888,984	20,948,001				
\$30,000 under \$35,000.....	836,156	114,549	44,445	194,388	15,619	88,464	88,464	282,881	58,790	11,848,286	2,042,567	33,924,806	2,042,567	33,924,806				
\$35,000 under \$40,000.....	919,311	134,280	30,211	170,573	25,374	34,502	34,502	205,280	54,688	12,844,348	2,172,723	43,887,197	2,172,723	43,887,197				
\$40,000 under \$45,000.....	982,563	139,755	42,048	244,614	13,740	38,847	38,847	281,481	55,785	15,043,342	2,388,750	58,482,454	2,388,750	58,482,454				
\$45,000 under \$50,000.....	884,668	148,004	43,387	218,088	9,992	16,212	16,212	52,267	234,300	14,736,151	2,202,898	62,211,100	2,202,898	62,211,100				
\$50,000 under \$55,000.....	888,880	129,188	38,638	279,909	16,657	34,113	34,113	50,570	55,948	15,868,164	2,211,398	71,872,436	2,211,398	71,872,436				
\$55,000 under \$60,000.....	959,781	148,817	38,003	225,428	7,897	27,353	27,353	43,800	252,778	16,660,146	2,271,502	82,960,191	2,271,502	82,960,191				
\$60,000 under \$75,000.....	2,808,608	444,523	117,305	625,088	19,654	123,148	123,148	136,958	748,238	17,039,132	47,888,828	275,337,734	47,888,828	275,337,734				
\$75,000 under \$100,000.....	2,809,389	604,789	125,998	982,154	28,614	106,302	106,302	152,028	1,080,455	20,116,472	58,313,988	422,314,070	58,313,988	422,314,070				
\$100,000 under \$200,000.....	2,884,903	851,870	155,373	1,911,031	81,909	217,528	217,528	55,125	1,999,616	21,020,425	72,432,192	727,915,165	72,432,192	727,915,165				
\$200,000 under \$500,000.....	518,228	1,764,843	16,819	209,520	16,819	209,520	55,125	55,125	5,988,843	58,332,817	1,991,338	481,366,753	58,332,817	481,366,753				
\$500,000 under \$1,000,000.....	135,286	167,538	8,608	571,238	3,047	88,702	88,702	11,583	684,817	1,028,035	380,790	215,353,825	1,028,035	215,353,825				
\$1,000,000 under \$1,500,000.....	32,253	68,681	2,222	288,525	1,177	31,207	31,207	3,404	327,128	252,130	-	86,805	327,128	86,805				
\$1,500,000 under \$2,000,000.....	14,549	38,081	603	192,528	548	19,259	19,259	1,422	214,658	214,658	40,620	62,836,398	214,658	62,836,398				
\$2,000,000 under \$5,000,000.....	22,146	78,690	1,338	388,778	881	32,545	32,545	2,206	434,161	174,179	-	167,132,728	434,161	167,132,728				
\$5,000,000 under \$10,000,000.....	6,051	35,863	286	139,948	250	12,262	12,262	585	152,215	47,340	-	103,500,841	152,215	103,500,841				
\$10,000,000 or more.....	3,844	38,227	161	473,458	381	58,977	58,977	413	533,222	31,148	-	262,882,579	533,222	262,882,579				
<b>Taxable returns, total.....</b>	<b>18,082,819</b>	<b>3,623,088</b>	<b>738,870</b>	<b>8,307,938</b>	<b>240,019</b>	<b>1,037,603</b>	<b>884,095</b>	<b>9,362,111</b>	<b>89,166,227</b>	<b>262,813,006</b>	<b>38,632,899</b>	<b>3,169,261,169</b>	<b>38,632,899</b>	<b>3,169,261,169</b>				
<b>Nontaxable returns, total.....</b>	<b>1,061,069</b>	<b>217,226</b>	<b>68,078</b>	<b>1,011,760</b>	<b>23,641</b>	<b>167,147</b>	<b>89,842</b>	<b>1,216,644</b>	<b>9,300,868</b>	<b>23,206,626</b>	<b>981,338</b>	<b>6,667,547</b>	<b>981,338</b>	<b>6,667,547</b>				
<b>All returns, total.....</b>	<b>19,143,888</b>	<b>3,840,314</b>	<b>806,948</b>	<b>9,319,698</b>	<b>263,680</b>	<b>1,204,750</b>	<b>1,053,937</b>	<b>10,670,756</b>	<b>107,467,215</b>	<b>286,821,530</b>	<b>40,614,238</b>	<b>3,205,816,716</b>	<b>40,614,238</b>	<b>3,205,816,716</b>				
Under \$5,000.....	65,864	12,441	1,948	5,145	**	**	**	5,145	283,109	792,225	11,575	14,780	11,575	14,780				
\$5,000 under \$10,000.....	134,669	20,765	10,187	41,555	**	**	**	42,937	1,109	1,848,474	79,883	181,543	79,883	181,543				
\$10,000 under \$15,000.....	291,141	58,668	22,039	108,704	7,605	8,534	8,534	117,638	1,288,863	3,807,911	386,454	1,185,818	386,454	1,185,818				
\$15,000 under \$20,000.....	450,271	81,420	26,245	130,817	6,293	7,119	7,119	137,935	2,095,381	5,863,178	832,325	4,548,485	832,325	4,548,485				
\$20,000 under \$25,000.....	593,842	80,308	25,094	146,847	13,597	35,359	35,359	185,202	2,905,142	8,128,435	1,270,437	10,839,462	1,270,437	10,839,462				
\$25,000 under \$30,000.....	652,864	97,579	33,748	203,238	10,975	34,920	34,920	238,156	43,795	9,825,853	1,888,984	20,948,001	1,888,984	20,948,001				
\$30,000 under \$35,000.....	836,156	114,549	44,445	194,388	15,619	88,464	88,464	282,881	58,790	11,848,286	2,042,567	33,924,806	2,042,567	33,924,806				
\$35,000 under \$40,000.....	919,311	134,280	30,211	170,573	25,374	34,502	34,502	205,280	54,688	12,844,348	2,172,723	43,887,197	2,172,723	43,887,197				
\$40,000 under \$45,000.....	982,563	139,755	42,048	244,614	13,740	38,847	38,847	281,481	55,785	15,043,342	2,388,750	58,482,454	2,388,750	58,482,454				
\$45,000 under \$50,000.....	884,668	148,004	43,387	218,088	9,992	16,212	16,212	52,267	234,300	14,736,151	2,202,898	62,211,100	2,202,898	62,211,100				
\$50,000 under \$55,000.....	888,880	129,188	38,638	279,909	16,657	34,113	34,113	50,570	55,948	15,868,164	2,211,398	71,872,436	2,211,398	71,872,436				
\$55,000 under \$60,000.....	959,781	148,817	38,003	225,428	7,897	27,353	27,353	43,800	252,778	16,660,146	2,271,502	82,960,191	2,271,502	82,960,191				
\$60,000 under \$75,000.....	2,808,608	444,523	117,305	625,088	19,654	123,148	123,148	136,958	748,238	17,039,132	47,888,828	275,337,734	47,888,828	275,337,734				
\$75,000 under \$100,000.....	2,809,389	604,789	125,998	982,154	28,614	106,302	106,302	152,028	1,080,455	20,116,472	58,313,988	422,314,070	58,313,988	422,314,070				
\$100,000 under \$200,000.....	2,884,903	851,870	155,373	1,911,031	81,909	217,528	217,528	55,125	1,999,616	21,020,425	72,432,192	727,915,165	72,432,192	727,915,165				
\$200,000 under \$500,000.....	518,228	1,764,843	16,819	209,520	16,819	209,520	55,125	55,125	5,988,843	58,332,817	1,991,338	481,366,753	58,332,817	481,366,753				
\$500,000 under \$1,000,000.....	135,286	167,538	8,608	571,238	3,047	88,702	88,702	11,583	684,817	1,028,035	380,790	215,353,825	1,028,035	215,353,825				
\$1,000,000 under \$1,500,000.....	32,253	68,681	2,222	288,525	1,177	31,207	31,207	3,404	327,128	252,130	-	86,805	327,128	86,805				
\$1,500,000 under \$2,000,000.....	14,549	38,081	603	192,528	548	19,259	19,259	1,422	214,658	214,658	40,620	62,836,398	214,658	62,836,398				
\$2,000,000 under \$5,000,000.....	22,146	78,690	1,338	388,778	881	32,545	32,545	2,206	434,161	174,179	-	167,132,728	434,161	167,132,728				
\$5,000,000 under \$10,000,000.....	6,051	35,863	286	139,948	250	12,262	12,262	585	152,215	47,340	-	103,500,841	152,215	103,500,841				
\$10,000,000 or more.....	3,844	38,227	161	473,458	381	58,977	58,977	413	533,222	31,148	-	262,882,579	533,222	262,882,579				
<b>Taxable returns, total.....</b>	<b>18,082,819</b>	<b>3,623,088</b>	<b>738,870</b>	<b>8,307,938</b>	<b>240,019</b>	<b>1,037,603</b>	<b>884,095</b>	<b>9,362,111</b>	<b>89,166,227</b>	<b>262,813,006</b>	<b>38,632,899</b>	<b>3,169,261,169</b>	<b>38,632,899</b>	<b>3,169,261,169</b>				
<b>Nontaxable returns, total.....</b>	<b>1,061,069</b>	<b>217,226</b>	<b>68,078</b>	<b>1,011,760</b>	<b>23,641</b>	<b>167,147</b>	<b>89,842</b>	<b>1,216,644</b>	<b>9,30</b>									

**Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	42,534,320	4,294,261,877	27,306,397	3,314,183,171	1,067,019	81,874,073
Salaries and wages	37,296,065	2,853,220,119	24,976,605	2,230,883,366	935,974	46,080,596
Taxable interest	33,528,939	120,231,824	22,872,228	82,431,935	690,182	3,541,427
Tax-exempt interest	3,028,259	44,822,132	1,971,501	29,466,093	43,102	1,221,272
Dividends	19,047,944	111,476,398	13,111,873	74,035,266	286,459	2,795,871
State income tax refunds	19,430,880	17,421,176	13,413,063	13,003,997	418,847	369,024
Alimony received	239,440	4,520,321	22,075	81,852	*4,928	*186,658
Business or profession						
Net income	6,233,489	171,951,873	4,914,851	138,867,532	99,965	3,626,579
Net loss	2,452,546	16,426,201	1,868,698	12,425,363	46,696	297,441
Sales of capital assets						
Net gain in AGI	12,265,585	534,902,719	8,448,204	410,067,967	171,012	16,219,657
Net loss in AGI	4,254,136	8,921,490	2,958,553	6,282,216	62,657	74,918
Sales of property other than capital assets	1,065,955	-303,299	835,874	-332,838	16,151	-4,703
Taxable IRA distributions	3,931,107	61,176,249	2,731,358	45,089,643	54,594	834,387
Taxable pensions and annuities	8,954,236	163,528,699	5,881,983	114,985,331	168,814	2,563,327
Rent and royalty						
Net income	3,187,504	43,969,317	2,326,576	33,095,206	51,185	770,569
Net loss	3,314,218	24,526,902	2,449,863	18,573,429	42,582	348,852
Farm rental income less loss	266,514	1,475,438	172,539	1,047,741	615	7,083
Partnership and S Corporation net income less loss	4,506,726	216,269,508	3,486,929	180,924,730	79,956	4,848,834
Estate and trust net income less loss	389,689	9,844,117	225,874	5,396,414	9,361	431,175
Farm net income less loss	708,287	-4,862,513	601,084	-4,098,371	12,424	-128,313
Unemployment compensation	2,043,291	6,275,845	1,460,662	4,433,887	29,894	73,220
Taxable social security benefits	4,989,692	49,256,721	3,155,442	35,061,439	85,576	806,464
Other income less loss	3,345,661	19,425,580	2,496,752	15,105,906	63,510	454,274
Total statutory adjustments	10,647,845	41,535,577	7,871,402	31,586,569	153,472	761,995
IRA payments	1,905,448	4,256,165	1,428,162	3,468,705	17,707	32,461
Student loan interest deduction	1,419,444	788,946	911,242	474,457	-	-
Payments to a Keogh plan	1,076,518	11,200,328	866,155	9,289,440	16,888	134,874
Deduction for self-employment tax	6,793,594	11,714,228	5,377,634	9,489,609	110,906	237,165
Moving expenses adjustment	440,847	1,269,514	287,646	826,256	*1,683	*4,205
Medical savings account deduction	45,905	94,959	36,684	82,776	*3	*5
Total itemized deductions	42,534,320	822,360,510	27,306,397	598,159,314	1,067,019	15,959,536
Itemized deductions limitation	6,030,417	38,066,131	5,036,744	32,001,250	213,936	960,316
Medical and dental expenses deduction	6,513,104	39,251,004	3,632,740	18,215,402	132,911	633,523
Taxes paid deduction	41,823,554	294,711,547	27,131,669	224,231,069	1,024,259	5,454,605
Interest paid deduction	35,405,336	322,931,506	24,533,791	244,009,810	769,304	6,151,503
Contributions deduction	37,524,825	140,681,631	25,002,217	106,742,118	827,906	3,099,592
Casualty or theft loss deduction	82,596	1,039,024	47,205	728,464	*928	*3,198
Total miscellaneous deductions	10,895,459	61,811,928	6,325,612	36,233,701	264,377	1,577,430
Taxable income	40,514,238	3,205,918,716	26,311,983	2,496,037,583	1,020,303	62,260,918
Alternative minimum tax	1,193,176	8,971,891	839,338	6,151,262	63,370	222,435
Total tax credits	17,335,300	20,360,125	13,876,493	16,951,952	224,695	433,187
Child care credit	3,594,277	1,572,183	3,021,192	1,320,567	20,220	11,212
Credit for the elderly or disabled	16,971	3,524	*5,809	*1,213	-	-
Child tax credit	12,278,049	10,245,372	10,312,919	9,024,054	182,763	116,620
Education credit	2,956,641	2,247,981	2,464,110	1,910,493	-	-
Foreign tax credit	2,678,364	4,001,923	1,850,126	2,958,050	40,157	257,719
Earned income credit used to offset income tax before credits	366,293	126,604	79,217	18,907	-	-
Minimum tax credit	182,258	1,197,509	141,168	995,186	2,821	23,066
General business credit	218,443	679,945	164,381	522,636	4,024	21,051
Empowerment zone employment credit	4,919	21,650	4,503	18,771	*52	*289
Income tax after credits	39,550,350	757,907,024	25,762,472	594,826,781	1,006,985	15,647,187
Total income tax	39,550,580	758,031,339	25,762,665	594,913,593	1,007,013	15,653,906
Total tax liability	40,250,391	784,632,620	26,232,144	616,059,882	1,019,902	16,198,154
Total tax payments	41,250,924	795,104,643	26,796,218	616,428,480	1,012,749	16,273,017
Income tax withheld	38,737,825	546,390,356	25,601,910	423,422,942	951,180	8,746,525
Estimated tax payments	7,264,197	187,693,460	4,853,573	145,120,031	117,515	5,143,940
Overpayment refunded	28,122,041	82,786,375	17,406,807	56,163,028	631,802	1,312,890
Tax due at time of filing	12,129,587	98,187,567	8,505,769	75,840,525	389,699	2,261,071

Footnotes at end of table

**Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit .....	3,171,486	172,599,575	22,915	2,058,361	10,966,503	723,546,698
Salaries and wages .....	2,921,184	137,043,061	21,329	1,080,769	8,440,973	438,132,327
Taxable interest .....	1,899,191	2,456,088	20,855	110,557	8,046,482	31,691,818
Tax-exempt interest .....	59,261	571,183	3,068	27,090	951,327	13,536,494
Dividends .....	773,708	2,508,652	18,545	83,225	4,857,359	32,053,384
State income tax refunds .....	1,439,266	1,042,792	11,723	21,043	4,147,981	2,984,320
Alimony received .....	89,450	1,823,333	-	-	122,987	2,428,479
Business or profession						
Net income .....	285,831	6,517,971	*356	*77,740	932,485	22,862,051
Net loss .....	124,097	902,712	*1,368	*5,294	411,686	2,795,391
Sales of capital assets						
Net gain in AGI .....	463,834	9,956,692	13,444	417,161	3,169,092	98,241,241
Net loss in AGI .....	180,652	341,062	2,164	4,779	1,050,111	2,218,515
Sales of property other than capital assets .....	30,225	-52,545	1,096	-242	182,610	87,029
Taxable IRA distributions .....	124,144	1,751,782	*1,965	*14,860	1,019,047	13,485,577
Taxable pensions and annuities .....	422,087	5,320,822	8,322	114,314	2,473,030	40,544,904
Rent and royalty						
Net income .....	107,819	1,273,017	2,697	6,386	699,227	8,824,138
Net loss .....	181,977	1,244,092	3,470	20,772	636,325	4,339,757
Farm rental income less loss .....	4,053	17,469	-	-	89,307	403,146
Partnership and S Corporation net income less loss .....	122,894	4,589,037	5,075	100,507	811,873	25,806,399
Estate and trust net income less loss .....	8,680	309,019	111	36,633	145,663	3,670,876
Farm net income less loss .....	18,574	-48,858	*401	*-6,628	75,805	-580,342
Unemployment compensation .....	130,257	404,909	*948	*3,832	421,530	1,359,998
Taxable social security benefits .....	127,202	830,426	2,896	25,232	1,618,576	12,533,160
Other income less loss .....	164,605	822,153	1,539	10,066	619,255	3,033,181
Total statutory adjustments .....	571,939	2,015,547	5,187	8,187	2,045,844	7,163,279
IRA payments .....	80,919	130,618	*1,877	*3,753	376,784	620,628
Student loan interest deduction .....	143,241	88,747	*925	*542	364,037	225,200
Payments to a Keogh plan .....	32,097	328,931	*42	*1,036	161,336	1,446,047
Deduction for self-employment tax .....	286,107	444,582	384	2,616	1,018,562	1,540,256
Moving expenses adjustment .....	25,864	82,130	-	-	125,654	356,923
Medical savings account deduction .....	*548	*905	-	-	8,670	11,273
Total itemized deductions .....	3,171,486	46,463,125	22,915	460,293	10,966,503	161,318,242
Itemized deductions limitation .....	106,565	596,467	3,141	19,138	670,031	4,488,960
Medical and dental expenses deduction .....	489,727	1,764,590	*2,503	*8,215	2,255,223	18,629,273
Taxes paid deduction .....	3,128,612	13,075,872	22,914	170,477	10,516,100	51,779,525
Interest paid deduction .....	2,730,702	21,410,326	18,532	173,402	7,353,007	51,186,826
Contributions deduction .....	2,742,779	5,714,569	22,892	103,144	8,929,031	25,022,208
Casualty or theft loss deduction .....	10,368	52,923	-	-	24,095	254,438
Total miscellaneous deductions .....	1,061,182	5,041,312	5,664	24,553	3,238,625	18,934,932
Taxable income .....	2,952,046	107,346,272	20,637	1,431,523	10,209,268	538,842,421
Alternative minimum tax .....	101,415	252,882	*1,217	*3,102	187,837	2,342,210
Total tax credits .....	1,886,445	1,593,848	12,021	12,140	1,335,645	1,368,998
Child care credit .....	513,445	223,149	*3,024	*1,139	36,396	16,116
Credit for the elderly or disabled .....	-	-	-	-	*11,162	*2,311
Child tax credit .....	1,575,477	979,311	8,453	6,448	198,438	118,938
Education credit .....	191,206	141,024	*3,723	*3,413	297,602	193,050
Foreign tax credit .....	64,154	113,642	437	237	723,490	672,276
Earned income credit used to offset income tax before credits .....	249,681	93,182	-	-	37,394	14,515
Minimum tax credit .....	5,164	17,646	*166	*306	32,940	161,305
General business credit .....	4,349	11,704	*8	*598	45,681	123,957
Empowerment zone employment credit .....	-	-	-	-	365	2,589
Income tax after credits .....	2,617,138	20,396,868	18,786	323,912	10,144,968	126,712,276
Total income tax .....	2,617,138	20,410,881	18,786	323,912	10,144,978	126,729,046
Total tax liability .....	2,667,947	21,451,606	18,786	330,226	10,311,611	130,592,752
Total tax payments .....	3,061,207	27,249,420	22,765	383,530	10,357,986	134,770,197
Income tax withheld .....	2,955,655	22,677,399	22,314	217,808	9,206,766	91,325,682
Estimated tax payments .....	198,330	3,347,816	3,209	102,387	2,091,569	33,979,287
Overpayment refunded .....	2,697,971	8,153,238	20,892	66,391	7,364,570	17,090,829
Tax due at time of filing .....	414,112	2,312,787	625	33,492	2,819,383	17,739,692

\* Estimate should be used with caution due to the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding.



**Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents				
				Total				Total income tax
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns, total.....</b>	<b>129,373,600</b>	<b>262,332,427</b>	<b>167,789,128</b>	<b>47,073,934</b>	<b>84,643,299</b>	<b>2,902,215,256</b>	<b>30,369,604</b>	<b>418,317,724</b>
Under \$5,000.....	13,949,098	10,995,944	7,737,289	1,845,646	3,258,655	-15,439,589	2,998	55,474
\$5,000 under \$10,000.....	12,801,602	16,188,207	10,949,423	3,248,834	5,238,784	25,221,040	1,961	810
\$10,000 under \$15,000.....	12,111,065	19,782,920	13,207,503	3,976,135	6,575,417	49,572,295	171,004	38,439
\$15,000 under \$20,000.....	11,661,534	21,020,417	13,972,791	4,207,531	7,047,626	73,571,954	432,512	264,483
\$20,000 under \$25,000.....	9,993,115	18,735,895	12,453,410	3,542,941	6,282,485	79,528,759	1,236,760	922,073
\$25,000 under \$30,000.....	8,368,758	16,076,545	10,756,762	3,022,006	5,319,784	82,896,100	2,001,928	2,555,133
\$30,000 under \$35,000.....	7,239,620	14,364,039	9,648,304	2,631,080	4,715,735	85,358,639	2,309,601	3,965,718
\$35,000 under \$40,000.....	6,308,108	13,061,848	8,906,915	2,358,791	4,154,934	88,406,842	2,200,077	4,945,577
\$40,000 under \$45,000.....	5,615,062	12,438,685	8,314,507	2,292,835	4,124,179	97,303,433	2,206,542	6,116,022
\$45,000 under \$50,000.....	4,797,028	11,165,239	7,436,718	2,052,526	3,728,521	97,429,009	2,000,771	6,784,636
\$50,000 under \$55,000.....	4,297,561	10,298,987	6,869,887	1,864,622	3,429,100	97,767,783	1,836,494	7,311,338
\$55,000 under \$60,000.....	3,863,986	9,715,226	6,360,587	1,807,848	3,354,639	103,905,938	1,783,044	8,275,489
\$60,000 under \$75,000.....	8,914,612	23,646,134	15,520,310	4,262,061	8,125,825	286,039,775	4,237,120	25,491,921
\$75,000 under \$100,000.....	8,597,328	24,005,664	15,630,545	4,393,233	8,375,120	377,743,707	4,383,804	43,530,474
\$100,000 under \$200,000.....	8,083,447	22,928,678	14,913,854	4,188,247	8,014,825	551,549,164	4,186,188	88,856,537
\$200,000 under \$500,000.....	2,135,763	6,124,607	3,942,537	1,084,419	2,182,070	310,704,513	1,083,835	73,539,740
\$500,000 under \$1,000,000.....	396,131	1,110,381	729,480	184,629	380,901	125,405,461	184,494	36,388,736
\$1,000,000 under \$1,500,000.....	99,510	278,717	182,370	45,497	96,347	55,277,442	45,461	16,625,226
\$1,500,000 under \$2,000,000.....	44,582	125,448	81,776	20,712	43,672	35,632,630	20,699	10,820,504
\$2,000,000 under \$5,000,000.....	66,768	187,027	121,650	30,738	65,378	91,558,476	30,715	27,586,927
\$5,000,000 under \$10,000,000.....	17,610	49,819	32,068	8,272	17,751	56,759,691	8,268	16,618,838
\$10,000,000 or more.....	11,215	31,998	20,445	5,332	11,553	146,022,194	5,330	37,623,631
<b>Taxable returns, total.....</b>	<b>96,817,603</b>	<b>186,097,169</b>	<b>132,673,211</b>	<b>30,369,604</b>	<b>63,423,948</b>	<b>2,670,465,912</b>	<b>30,369,604</b>	<b>418,317,724</b>
<b>Nontaxable returns, total.....</b>	<b>32,666,897</b>	<b>66,236,268</b>	<b>35,116,918</b>	<b>16,704,330</b>	<b>31,119,361</b>	<b>231,749,344</b>	-	-

Size of adjusted gross income	Exemptions for dependents--continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>All returns, total.....</b>	<b>43,899,162</b>	<b>77,788,917</b>	<b>2,778,620,761</b>	<b>28,137,880</b>	<b>403,165,163</b>	<b>860,459</b>	<b>1,124,248</b>	<b>57,457,673</b>	<b>745,708</b>	<b>8,675,197</b>
Under \$5,000.....	1,706,234	2,936,305	-14,990,194	950	29,665	7,292	11,886	-400,050	241	448
\$5,000 under \$10,000.....	2,987,877	4,768,125	23,193,945	1,961	810	20,295	30,479	145,157	-	-
\$10,000 under \$15,000.....	3,569,024	5,895,328	44,496,840	59,253	13,871	25,225	41,542	332,401	4,996	934
\$15,000 under \$20,000.....	3,824,715	6,351,254	66,894,871	196,274	97,856	50,807	66,928	881,404	30,806	17,409
\$20,000 under \$25,000.....	3,215,043	5,556,615	72,195,012	984,949	628,478	58,180	85,159	1,320,717	41,072	44,252
\$25,000 under \$30,000.....	2,739,230	4,740,235	75,094,426	1,736,250	2,068,590	59,009	80,127	1,646,985	49,774	84,589
\$30,000 under \$35,000.....	2,392,250	4,154,522	77,626,708	2,074,772	3,396,614	73,851	87,820	2,432,341	68,783	169,799
\$35,000 under \$40,000.....	2,140,231	3,736,248	80,202,315	1,983,499	4,233,784	66,891	91,059	2,524,834	63,255	198,904
\$40,000 under \$45,000.....	2,111,800	3,724,026	89,620,344	2,025,619	5,397,986	50,961	61,979	2,158,683	50,956	179,721
\$45,000 under \$50,000.....	1,958,452	3,492,010	92,961,032	1,907,252	6,359,969	36,959	42,111	1,759,866	35,988	163,008
\$50,000 under \$55,000.....	1,785,428	3,230,078	93,606,264	1,757,448	6,881,551	28,808	37,651	1,511,121	28,808	145,040
\$55,000 under \$60,000.....	1,733,443	3,190,356	99,643,508	1,708,640	7,775,312	29,711	32,045	1,702,267	29,711	197,544
\$60,000 under \$75,000.....	4,076,509	7,663,121	273,674,254	4,053,960	23,968,944	129,509	167,688	8,787,567	128,541	968,539
\$75,000 under \$100,000.....	4,262,508	8,011,223	366,621,860	4,253,466	41,878,955	81,203	108,330	6,933,914	81,196	1,039,607
\$100,000 under \$200,000.....	4,045,610	7,628,874	533,029,898	4,043,560	85,581,541	110,808	150,382	14,359,576	110,644	2,499,650
\$200,000 under \$500,000.....	1,061,335	2,108,331	304,200,148	1,060,767	71,989,981	17,242	24,311	4,926,661	17,229	1,202,759
\$500,000 under \$1,000,000.....	181,073	372,277	123,047,981	180,940	35,729,654	2,318	2,823	1,503,107	2,316	439,819
\$1,000,000 under \$1,500,000.....	44,629	94,522	54,218,201	44,594	16,326,015	589	814	711,008	589	197,963
\$1,500,000 under \$2,000,000.....	20,320	42,827	34,971,582	20,310	10,626,085	267	349	461,733	265	139,204
\$2,000,000 under \$5,000,000.....	30,121	63,981	89,738,876	30,099	27,052,076	355	480	1,091,106	355	310,499
\$5,000,000 under \$10,000,000.....	8,089	17,341	55,545,256	8,085	16,265,689	116	176	811,894	116	232,556
\$10,000,000 or more.....	5,232	11,318	143,027,633	5,231	36,851,742	65	111	1,855,278	65	442,954
<b>Taxable returns, total.....</b>	<b>28,137,880</b>	<b>49,020,946</b>	<b>2,667,282,772</b>	<b>28,137,880</b>	<b>403,166,163</b>	<b>746,708</b>	<b>945,078</b>	<b>66,969,374</b>	<b>746,708</b>	<b>8,675,197</b>
<b>Nontaxable returns, total.....</b>	<b>15,761,272</b>	<b>28,767,970</b>	<b>221,337,988</b>	-	-	<b>104,761</b>	<b>179,169</b>	<b>1,488,198</b>	-	-

Footnotes at end of table



**Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Exemptions for dependents--continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total.....	1,998,868	2,309,278	103,255,798	1,538,984	12,623,258	2,538,217	3,320,858	73,304,990	1,312,089	5,573,089
Under \$5,000.....	46,268	48,457	-555,727	63	1,666	172,304	262,008	49,427	1,986	24,035
\$5,000 under \$10,000.....	67,279	77,152	519,915	-	-	278,731	363,028	2,201,405	-	-
\$10,000 under \$15,000.....	163,027	177,028	2,077,278	57,036	12,595	369,698	461,519	4,575,910	51,701	11,081
\$15,000 under \$20,000.....	218,976	244,745	3,859,840	131,880	91,615	317,188	384,699	5,526,929	98,182	66,720
\$20,000 under \$25,000.....	190,962	225,835	4,265,238	110,453	125,505	324,415	414,877	7,230,579	161,770	157,288
\$25,000 under \$30,000.....	162,723	182,612	4,481,708	131,688	215,303	238,734	316,809	6,572,017	194,985	291,202
\$30,000 under \$35,000.....	161,462	177,640	5,243,784	144,349	283,447	214,567	295,754	6,920,838	199,969	351,864
\$35,000 under \$40,000.....	154,358	179,414	5,791,220	148,906	422,300	123,754	148,213	4,608,927	116,501	298,519
\$40,000 under \$45,000.....	131,831	155,073	5,576,750	123,076	389,397	123,231	183,101	5,232,266	114,013	382,323
\$45,000 under \$50,000.....	90,396	104,357	4,297,197	85,379	309,577	70,939	90,043	3,351,000	70,596	234,551
\$50,000 under \$55,000.....	73,222	90,802	3,851,259	70,197	322,190	50,082	70,569	2,641,990	48,063	180,438
\$55,000 under \$60,000.....	69,376	75,269	3,969,979	68,801	356,938	45,776	56,969	2,619,746	45,776	244,812
\$60,000 under \$75,000.....	138,390	162,109	9,158,070	134,976	859,819	97,315	132,907	6,476,851	97,080	658,490
\$75,000 under \$100,000.....	140,754	179,517	12,219,861	140,365	1,364,716	57,128	76,050	4,824,782	57,128	518,513
\$100,000 under \$200,000.....	152,016	185,092	20,279,443	152,003	3,226,781	43,050	50,478	5,559,575	43,045	879,653
\$200,000 under \$500,000.....	31,938	37,520	8,652,697	31,927	1,924,015	9,839	11,909	2,626,439	9,831	630,890
\$500,000 under \$1,000,000.....	3,955	4,427	2,609,009	3,954	757,426	1,015	1,374	678,971	1,014	193,744
\$1,000,000 under \$1,500,000.....	711	803	879,264	710	245,836	170	208	221,078	169	67,483
\$1,500,000 under \$2,000,000.....	386	422	658,740	385	206,913	74	74	120,597	74	32,094
\$2,000,000 under \$5,000,000.....	596	732	1,723,296	595	524,916	139	185	402,542	139	110,262
\$5,000,000 under \$10,000,000.....	155	176	1,045,419	155	302,985	46	58	294,251	46	86,313
\$10,000,000 or more.....	88	98	2,651,558	88	679,317	22	26	568,871	21	152,815
Taxable returns, total.....	1,538,984	1,768,727	95,904,415	1,536,984	12,623,258	1,312,089	1,689,197	57,289,836	1,312,089	5,573,089
Nontaxable returns, total.....	461,884	540,550	7,351,384	-	-	1,226,128	1,631,661	16,015,154	-	-

\* Estimate should be used with caution because of the small number of returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

**Table 2.4--All Returns: Exemptions by Type and Number of Exemptions, by Marital Status**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Marital status	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents				
				Total				
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
							Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns, total.....</b>	<b>129,373,600</b>	<b>262,332,427</b>	<b>167,789,128</b>	<b>47,073,934</b>	<b>64,643,299</b>	<b>2,902,216,266</b>	<b>30,369,604</b>	<b>418,317,724</b>
Joint returns of married persons .....	50,268,249	153,750,915	100,397,738	27,188,785	53,353,177	2,384,798,353	22,211,075	377,608,154
Separate returns of married persons, total.....	2,486,719	3,458,912	2,502,460	625,496	956,451	28,733,922	532,825	4,432,604
Spouse filing .....	2,462,008	3,395,533	2,455,066	616,877	940,467	28,284,022	524,208	4,369,163
Spouse not filing .....	24,711	63,379	47,394	8,618	15,984	449,900	8,617	63,441
Returns of heads of household .....	18,208,359	45,371,482	18,208,359	17,068,210	27,163,123	425,860,110	6,574,574	28,790,146
Returns of surviving spouses .....	63,800	169,590	63,800	63,800	105,790	3,000,615	37,141	392,446
Returns of single persons .....	58,346,372	49,581,528	46,616,770	2,127,644	2,964,758	59,822,256	1,013,989	7,094,374

  

Marital status	Exemptions for dependents--continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>All returns, total.....</b>	<b>43,899,152</b>	<b>77,788,917</b>	<b>2,778,620,761</b>	<b>28,137,880</b>	<b>403,166,163</b>	<b>860,469</b>	<b>1,124,248</b>	<b>67,467,673</b>	<b>746,707</b>	<b>8,676,197</b>
Joint returns of married persons.....	26,584,493	51,325,952	2,340,223,319	21,703,909	370,870,891	345,836	462,806	32,054,081	308,907	4,964,101
Separate returns of married persons, total .....	565,826	869,672	26,154,766	477,057	4,077,281	30,025	39,188	1,523,142	29,155	239,819
Spouse filing .....	557,209	853,689	25,704,957	468,441	4,013,851	**30,025	**39,188	1,523,051	**29,155	**239,819
Spouse not filing .....	8,617	15,983	449,809	8,616	63,431	**	**	91	-	-
Returns of heads of household .....	15,352,620	23,670,029	380,595,317	5,520,927	25,003,933	103,676	122,997	4,237,027	66,129	480,722
Returns of surviving spouses .....	63,402	101,383	2,992,704	36,743	392,321	-	-	-	-	-
Returns of single persons .....	1,332,811	1,821,882	28,654,654	399,244	2,810,737	370,922	499,257	19,643,323	341,516	2,990,555

  

Marital status	Exemptions for dependents--continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>All returns, total.....</b>	<b>1,998,868</b>	<b>2,309,276</b>	<b>103,266,798</b>	<b>1,636,984</b>	<b>12,623,268</b>	<b>2,638,217</b>	<b>3,320,858</b>	<b>73,304,990</b>	<b>1,312,089</b>	<b>6,673,089</b>
Joint returns of married persons .....	785,731	933,935	64,487,565	669,603	9,050,257	468,197	630,483	25,403,546	345,392	2,553,552
Separate returns of married persons, total .....	16,784	16,789	768,844	15,820	98,562	25,795	30,803	961,466	19,915	99,961
Spouse filing .....	16,784	16,789	768,844	15,820	98,562	25,795	30,803	961,466	19,915	99,961
Spouse not filing .....	-	-	-	-	-	-	-	-	-	-
Returns of heads of household .....	1,066,619	1,207,905	33,638,896	757,733	2,914,802	1,660,013	2,162,192	37,437,262	718,116	1,969,036
Returns of surviving spouses .....	*933	*933	*56,257	*933	*7,496	*2,527	*3,475	59,105	*398	*125
Returns of single persons .....	128,802	149,714	4,304,236	92,896	552,140	381,686	493,905	9,443,610	228,268	950,415

\*Estimate should be used with caution because of the small number of returns on which it is based

\*\* Data combined to prevent disclosure of specific taxpayer data

NOTE. Detail may not add to totals because of rounding

**Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	All returns with earned income credit									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Total.....</b>	<b>19,277,225</b>	<b>257,531,049</b>	<b>17,624,463</b>	<b>231,992,404</b>	<b>2,272,063</b>	<b>2,379,230</b>	<b>3,389,610</b>	<b>22,245,921</b>	<b>19,277,225</b>	<b>256,617,554</b>
No adjusted gross income.....	90,896	-2,368,832	44,355	357,285	4,398	9,063	68,330	205,906	90,896	572,253
\$1 under \$1,000.....	291,254	163,780	242,681	214,840	*1,903	*132	59,228	-3,277	291,254	211,696
\$1,000 under \$2,000.....	402,673	632,935	335,158	602,410	*12,918	*9,723	93,724	100,004	402,673	712,137
\$2,000 under \$3,000.....	615,544	1,547,638	540,455	1,351,230	22,787	4,666	99,576	212,517	615,544	1,568,413
\$3,000 under \$4,000.....	686,503	2,391,674	590,241	1,975,427	*7,231	*4,309	141,914	413,398	686,503	2,393,134
\$4,000 under \$5,000.....	788,494	3,536,899	697,505	2,976,113	28,610	18,008	139,872	501,951	788,494	3,496,071
\$5,000 under \$6,000.....	850,458	4,685,749	736,268	3,832,338	17,785	7,594	166,635	696,272	850,458	4,536,203
\$6,000 under \$7,000.....	911,234	5,957,769	778,987	4,654,746	32,775	23,579	233,596	1,144,841	911,234	5,823,165
\$7,000 under \$8,000.....	1,032,377	7,737,560	905,588	6,233,389	33,350	13,321	248,501	1,283,182	1,032,377	7,529,892
\$8,000 under \$9,000.....	937,415	7,967,906	832,614	6,366,153	28,038	11,189	199,828	1,198,001	937,415	7,575,342
\$9,000 under \$10,000.....	1,113,748	10,600,046	952,344	8,171,358	58,195	45,349	289,421	2,071,903	1,113,748	10,288,610
\$10,000 under \$11,000.....	792,256	8,278,407	718,698	6,926,068	53,362	39,284	150,944	1,045,338	792,256	8,010,691
\$11,000 under \$12,000.....	741,767	8,521,099	663,330	7,178,202	57,467	40,871	137,007	1,083,309	741,767	8,302,382
\$12,000 under \$13,000.....	681,407	8,531,250	623,702	7,335,527	59,205	59,349	130,639	983,470	681,407	8,378,346
\$13,000 under \$14,000.....	672,310	9,084,298	633,572	8,224,503	73,105	88,262	98,225	701,663	672,310	9,014,428
\$14,000 under \$15,000.....	655,656	9,500,300	622,258	8,579,481	84,236	92,477	90,841	699,451	655,656	9,371,409
\$15,000 under \$16,000.....	727,486	11,268,064	696,272	10,271,945	92,178	88,545	80,864	708,006	727,486	11,068,496
\$16,000 under \$17,000.....	716,817	11,820,763	678,929	10,764,304	118,405	124,928	93,168	853,850	716,817	11,743,083
\$17,000 under \$18,000.....	680,686	11,906,094	643,238	10,737,030	98,441	126,359	92,027	875,758	680,686	11,739,147
\$18,000 under \$19,000.....	712,537	13,182,085	682,662	12,088,775	136,906	166,011	80,875	815,817	712,537	13,070,603
\$19,000 under \$20,000.....	673,665	13,115,143	638,650	12,039,882	158,102	179,234	88,370	848,529	673,665	13,067,644
\$20,000 under \$25,000.....	2,753,714	61,759,351	2,666,051	57,170,349	696,167	876,951	355,984	3,289,592	2,753,714	61,336,902
\$25,000 and over.....	1,748,326	47,711,069	1,700,905	43,941,049	396,498	350,015	250,041	2,516,442	1,748,326	46,807,506

Size of adjusted gross income	All returns with earned income credit--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>Total.....</b>	<b>19,277,225</b>	<b>32,296,341</b>	<b>5,416,246</b>	<b>1,968,680</b>	<b>2,068,415</b>	<b>1,211,409</b>	<b>3,147,876</b>	<b>2,523,703</b>	<b>16,125,542</b>	<b>27,803,959</b>
No adjusted gross income.....	90,896	86,036	-	-	-	-	56,947	25,738	54,076	60,297
\$1 under \$1,000.....	291,254	38,824	-	-	-	-	31,774	3,813	265,013	35,011
\$1,000 under \$2,000.....	402,673	156,104	-	-	-	-	80,255	13,195	344,056	142,909
\$2,000 under \$3,000.....	615,544	348,618	-	-	-	-	95,358	22,367	558,167	326,251
\$3,000 under \$4,000.....	686,503	535,675	-	-	-	-	134,825	42,510	600,739	493,165
\$4,000 under \$5,000.....	788,494	760,747	-	-	-	-	132,459	48,128	711,057	712,619
\$5,000 under \$6,000.....	850,458	1,023,475	*1,982	*668	*1,982	*232	161,184	67,907	756,222	954,900
\$6,000 under \$7,000.....	911,234	1,347,731	-	-	-	-	222,305	143,244	846,020	1,204,487
\$7,000 under \$8,000.....	1,032,377	1,601,516	276,985	15,871	*7	-	236,266	141,078	948,299	1,444,566
\$8,000 under \$9,000.....	937,415	1,722,828	255,228	33,246	176,610	14,759	169,616	143,050	732,118	1,546,532
\$9,000 under \$10,000.....	1,113,748	2,433,971	267,403	18,425	252,618	65,658	270,565	284,758	848,544	2,130,788
\$10,000 under \$11,000.....	792,256	2,189,347	83,002	4,399	67,152	27,339	149,341	159,363	719,870	2,025,585
\$11,000 under \$12,000.....	741,767	2,251,229	*12,911	*3,612	-	-	138,331	171,576	740,438	2,076,042
\$12,000 under \$13,000.....	681,407	2,010,780	42,844	7,557	-	-	132,703	153,797	674,969	1,849,426
\$13,000 under \$14,000.....	672,310	1,958,787	64,050	16,768	-	-	95,176	115,400	664,323	1,826,619
\$14,000 under \$15,000.....	655,656	1,815,249	83,635	28,015	-	-	95,084	115,735	638,824	1,671,499
\$15,000 under \$16,000.....	727,486	1,855,526	183,020	33,715	*28	*1	81,849	103,481	712,130	1,718,330
\$16,000 under \$17,000.....	716,817	1,687,467	234,900	66,236	-	-	106,115	130,005	691,456	1,491,226
\$17,000 under \$18,000.....	680,686	1,457,934	246,293	102,081	*948	*505	95,851	107,009	648,277	1,248,843
\$18,000 under \$19,000.....	712,537	1,411,381	328,657	164,363	*6,742	*533	87,834	105,097	673,692	1,141,920
\$19,000 under \$20,000.....	673,665	1,185,633	343,886	161,516	*9,862	*2,691	83,231	95,233	621,487	928,884
\$20,000 under \$25,000.....	2,753,714	3,463,820	1,674,876	880,416	697,153	351,293	321,490	257,556	1,905,655	2,325,848
\$25,000 and over.....	1,748,326	953,664	1,316,575	431,790	855,314	748,400	169,316	73,663	770,111	448,211

Footnotes at end of table.

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns with no qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
<b>Total.....</b>	<b>3,404,800</b>	<b>17,539,855</b>	<b>2,844,445</b>	<b>15,118,771</b>	<b>85,026</b>	<b>32,121</b>	<b>827,959</b>	<b>2,969,082</b>	<b>3,404,800</b>	<b>18,119,955</b>
No adjusted gross income	56,457	-1,141,280	22,083	89,998	*1,422	*92	41,369	111,715	56,457	201,805
\$1 under \$1,000	190,377	101,188	148,922	97,497	*1,903	*132	49,194	28,161	190,377	125,790
\$1,000 under \$2,000	187,564	291,793	133,223	212,475	*6,085	*479	71,821	110,674	187,564	323,628
\$2,000 under \$3,000	302,853	754,103	252,028	622,016	*10,895	*3,387	65,362	135,381	302,853	760,784
\$3,000 under \$4,000	327,200	1,136,181	254,537	826,901	*3,903	*3,655	95,663	289,868	327,200	1,120,424
\$4,000 under \$5,000	398,269	1,785,137	327,063	1,362,249	*10,960	*3,742	97,484	383,912	398,269	1,749,902
\$5,000 under \$6,000	391,300	2,164,891	312,341	1,621,112	*4,058	*594	105,558	473,325	391,300	2,095,031
\$6,000 under \$7,000	378,564	2,458,387	330,300	2,021,601	*11,970	*6,916	85,291	346,042	378,564	2,374,559
\$7,000 under \$8,000	434,671	3,257,419	376,802	2,601,468	*13,001	*3,877	101,269	522,099	434,671	3,127,444
\$8,000 under \$9,000	321,966	2,731,962	292,882	2,219,798	*6,987	*6,316	61,003	278,029	321,966	2,504,143
\$9,000 under \$10,000	325,488	3,080,892	306,513	2,646,451	*9,918	*2,773	46,742	258,797	325,488	2,908,022
\$10,000 under \$11,000	90,092	919,181	87,750	797,206	*3,925	*158	*7,203	*31,059	90,092	828,423
\$11,000 under \$12,000	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$16,000	-	-	-	-	-	-	-	-	-	-
\$16,000 under \$17,000	-	-	-	-	-	-	-	-	-	-
\$17,000 under \$18,000	-	-	-	-	-	-	-	-	-	-
\$18,000 under \$19,000	-	-	-	-	-	-	-	-	-	-
\$19,000 under \$20,000	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000	-	-	-	-	-	-	-	-	-	-
\$25,000 and over	-	-	-	-	-	-	-	-	-	-

  

Size of adjusted gross income	Returns with no qualifying children--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>Total.....</b>	<b>3,404,800</b>	<b>703,891</b>	<b>847,108</b>	<b>68,938</b>	<b>498,369</b>	<b>107,988</b>	<b>879,247</b>	<b>144,795</b>	<b>2,291,518</b>	<b>481,958</b>
No adjusted gross income	56,457	9,290	-	-	-	-	35,688	6,378	21,273	2,912
\$1 under \$1,000	190,377	9,355	-	-	-	-	26,861	2,904	164,487	6,451
\$1,000 under \$2,000	187,564	24,245	-	-	-	-	61,252	8,968	128,947	15,277
\$2,000 under \$3,000	302,853	56,834	-	-	-	-	59,566	10,341	249,134	46,492
\$3,000 under \$4,000	327,200	83,175	-	-	-	-	90,886	22,999	243,163	60,175
\$4,000 under \$5,000	398,269	126,136	-	-	-	-	92,419	26,163	321,336	99,972
\$5,000 under \$6,000	391,300	130,108	*1,982	*668	*1,982	*232	100,734	30,034	298,056	99,406
\$6,000 under \$7,000	378,564	106,997	-	-	-	-	74,894	18,546	314,722	88,452
\$7,000 under \$8,000	434,671	90,631	272,003	15,637	*7	-	90,756	15,195	351,523	59,798
\$8,000 under \$9,000	321,966	43,770	251,371	32,446	176,610	14,759	29,234	2,458	117,998	8,866
\$9,000 under \$10,000	325,488	21,929	254,600	17,255	252,618	65,658	14,615	783	60,283	3,891
\$10,000 under \$11,000	90,092	1,222	67,152	933	67,152	27,339	*2,342	*24	20,598	265
\$11,000 under \$12,000	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$16,000	-	-	-	-	-	-	-	-	-	-
\$16,000 under \$17,000	-	-	-	-	-	-	-	-	-	-
\$17,000 under \$18,000	-	-	-	-	-	-	-	-	-	-
\$18,000 under \$19,000	-	-	-	-	-	-	-	-	-	-
\$19,000 under \$20,000	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000	-	-	-	-	-	-	-	-	-	-
\$25,000 and over	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table

**Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns with one qualifying child									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
<b>Total.....</b>	<b>7,692,493</b>	<b>107,962,274</b>	<b>7,187,262</b>	<b>98,954,288</b>	<b>1,022,863</b>	<b>1,046,875</b>	<b>1,112,300</b>	<b>6,980,987</b>	<b>7,692,493</b>	<b>106,982,150</b>
No adjusted gross income .....	14,302	-365,803	7,596	108,635	*630	*3,796	10,986	29,793	14,302	142,224
\$1 under \$1,000 .....	51,993	32,538	47,794	51,824	-	-	*5,473	*-16,972	51,993	34,852
\$1,000 under \$2,000 .....	133,723	215,199	125,262	261,884	*4,912	*5,320	14,253	-15,960	133,723	251,244
\$2,000 under \$3,000 .....	168,568	424,267	153,127	377,539	*3,964	*276	24,020	58,513	168,568	436,327
\$3,000 under \$4,000 .....	196,025	690,893	178,496	618,212	*1,982	*309	27,584	74,514	196,025	693,035
\$4,000 under \$5,000 .....	216,144	974,116	209,349	949,106	*6,792	*3,222	17,963	28,386	216,144	980,715
\$5,000 under \$6,000 .....	258,521	1,422,028	234,706	1,229,302	*6,833	*2,065	37,533	143,523	258,521	1,374,890
\$6,000 under \$7,000 .....	326,391	2,149,906	253,273	1,445,557	*4,950	*4,941	121,364	658,612	326,391	2,109,110
\$7,000 under \$8,000 .....	385,143	2,875,654	335,606	2,283,763	*9,545	*5,146	106,872	530,160	385,143	2,819,068
\$8,000 under \$9,000 .....	338,479	2,879,686	291,549	2,295,758	*10,859	*3,347	67,346	488,635	338,479	2,787,740
\$9,000 under \$10,000 .....	361,396	3,434,367	325,644	2,872,903	20,798	28,479	72,337	455,036	361,396	3,356,418
\$10,000 under \$11,000 .....	323,082	3,385,851	297,022	2,908,202	26,700	29,074	56,721	342,403	323,082	3,279,678
\$11,000 under \$12,000 .....	382,958	4,414,789	355,393	3,905,266	35,806	30,357	51,768	362,441	382,958	4,298,064
\$12,000 under \$13,000 .....	380,279	4,769,119	354,041	4,244,763	34,558	47,276	57,541	425,469	380,279	4,717,508
\$13,000 under \$14,000 .....	322,685	4,351,127	302,858	3,982,237	30,679	39,212	37,513	293,543	322,685	4,314,992
\$14,000 under \$15,000 .....	314,220	4,549,504	295,248	4,093,526	47,492	70,951	46,070	337,340	314,220	4,501,817
\$15,000 under \$16,000 .....	367,298	5,688,145	353,802	5,243,781	42,744	40,340	33,126	268,098	367,298	5,552,219
\$16,000 under \$17,000 .....	358,027	5,910,995	342,166	5,434,361	64,106	72,292	40,351	325,478	358,027	5,832,131
\$17,000 under \$18,000 .....	338,315	5,919,734	322,687	5,397,142	52,094	51,086	42,679	390,511	338,315	5,838,739
\$18,000 under \$19,000 .....	354,206	6,550,498	344,773	6,151,898	78,060	80,862	28,863	250,479	354,206	6,483,239
\$19,000 under \$20,000 .....	353,972	6,900,657	338,521	6,390,954	72,030	91,987	42,225	372,068	353,972	6,855,009
\$20,000 under \$25,000 .....	1,300,940	29,177,594	1,274,782	27,619,959	358,041	359,013	129,325	897,828	1,300,940	28,876,801
\$25,000 and over.....	445,826	11,611,410	443,567	11,087,713	109,290	77,526	40,387	281,090	445,826	11,446,329

  

Size of adjusted gross income	Returns with one qualifying child--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
<b>Total.....</b>	<b>7,692,493</b>	<b>12,080,971</b>	<b>3,028,686</b>	<b>1,296,421</b>	<b>1,116,927</b>	<b>834,498</b>	<b>1,017,203</b>	<b>859,421</b>	<b>6,396,117</b>	<b>9,925,129</b>
No adjusted gross income .....	14,302	22,915	-	-	-	-	8,109	7,275	13,474	15,640
\$1 under \$1,000 .....	51,993	11,840	-	-	-	-	*2,296	*564	51,642	11,275
\$1,000 under \$2,000 .....	133,723	77,007	-	-	-	-	12,326	2,458	133,723	74,548
\$2,000 under \$3,000 .....	168,568	143,365	-	-	-	-	23,065	8,708	164,909	134,658
\$3,000 under \$4,000 .....	196,025	227,479	-	-	-	-	26,269	11,795	195,040	215,684
\$4,000 under \$5,000 .....	216,144	328,374	-	-	-	-	15,638	7,478	215,640	320,896
\$5,000 under \$6,000 .....	258,521	467,322	-	-	-	-	33,607	22,543	257,529	444,779
\$6,000 under \$7,000 .....	326,391	708,214	-	-	-	-	122,374	100,606	326,391	607,608
\$7,000 under \$8,000 .....	385,143	882,890	*4,983	*234	-	-	103,192	90,650	384,213	792,006
\$8,000 under \$9,000 .....	338,479	774,097	*2,028	*377	-	-	69,192	74,409	337,150	699,310
\$9,000 under \$10,000 .....	361,396	834,139	*9,849	*583	-	-	75,721	74,963	361,396	758,593
\$10,000 under \$11,000 .....	323,082	745,522	*13,868	*2,957	-	-	61,907	54,335	320,190	688,230
\$11,000 under \$12,000 .....	382,958	885,332	*10,929	*2,873	-	-	54,865	56,823	382,615	825,635
\$12,000 under \$13,000 .....	380,279	869,576	36,852	4,886	-	-	59,476	64,288	373,849	800,402
\$13,000 under \$14,000 .....	322,685	701,337	57,109	12,341	-	-	33,809	44,309	315,042	644,687
\$14,000 under \$15,000 .....	314,220	634,229	75,660	23,353	-	-	48,156	53,079	298,872	557,797
\$15,000 under \$16,000 .....	367,298	687,619	163,298	31,129	*28	*1	33,387	34,359	352,611	622,130
\$16,000 under \$17,000 .....	358,027	606,863	214,260	59,184	-	-	44,221	41,176	340,157	506,503
\$17,000 under \$18,000 .....	338,315	517,556	223,712	90,211	*948	*505	42,459	39,209	317,243	388,136
\$18,000 under \$19,000 .....	354,206	481,853	283,455	154,294	*6,742	*533	25,005	18,319	334,057	309,240
\$19,000 under \$20,000 .....	353,972	426,335	301,329	151,658	*9,862	*2,691	36,593	27,106	322,991	247,570
\$20,000 under \$25,000 .....	1,300,940	961,589	1,199,283	681,552	681,088	346,800	82,703	24,422	572,651	255,614
\$25,000 and over.....	445,826	85,519	432,072	80,789	418,260	483,969	*2,834	*544	24,733	4,187

Footnotes at end of table

**Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns with two or more qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
<b>Total.....</b>	<b>8,179,932</b>	<b>132,028,920</b>	<b>7,592,757</b>	<b>117,919,345</b>	<b>1,164,174</b>	<b>1,300,233</b>	<b>1,449,351</b>	<b>12,295,872</b>	<b>8,179,932</b>	<b>131,515,450</b>
No adjusted gross income	20,137	-861,749	14,675	158,651	2,345	5,175	15,975	64,398	20,137	228,224
\$1 under \$1,000	48,884	30,054	45,964	65,519	-	-	*4,561	*-14,466	48,884	51,053
\$1,000 under \$2,000	81,386	125,943	76,673	128,051	*1,921	*3,925	*7,649	*5,290	81,386	137,266
\$2,000 under \$3,000	144,124	369,268	135,300	351,676	*7,928	*1,003	10,194	18,623	144,124	371,302
\$3,000 under \$4,000	163,277	564,600	157,208	530,314	*1,346	*345	18,667	49,016	163,277	579,675
\$4,000 under \$5,000	174,081	777,646	161,094	664,758	*10,859	*11,044	24,425	89,652	174,081	765,454
\$5,000 under \$6,000	200,637	1,098,830	189,221	981,924	*6,894	*4,935	23,544	79,424	200,637	1,066,282
\$6,000 under \$7,000	206,280	1,349,476	195,414	1,187,588	*15,856	*11,722	26,941	140,187	206,280	1,339,496
\$7,000 under \$8,000	212,563	1,604,488	193,180	1,348,159	*10,804	*4,298	40,360	230,922	212,563	1,583,380
\$8,000 under \$9,000	276,970	2,356,258	248,183	1,850,597	*10,192	*1,526	71,478	431,337	276,970	2,283,460
\$9,000 under \$10,000	426,864	4,084,787	320,187	2,652,003	27,480	14,097	170,343	1,358,070	426,864	4,024,170
\$10,000 under \$11,000	379,082	3,973,375	333,926	3,220,661	22,737	10,053	87,020	671,876	379,082	3,902,589
\$11,000 under \$12,000	358,809	4,106,310	307,937	3,272,936	21,662	10,514	85,239	720,868	358,809	4,004,317
\$12,000 under \$13,000	301,128	3,762,131	269,661	3,090,763	24,648	12,074	73,098	558,001	301,128	3,660,838
\$13,000 under \$14,000	349,625	4,733,171	330,714	4,242,266	42,426	49,049	60,712	408,121	349,625	4,699,436
\$14,000 under \$15,000	341,436	4,950,796	327,011	4,485,955	36,744	21,526	44,771	362,111	341,436	4,869,592
\$15,000 under \$16,000	360,188	5,579,919	342,470	5,028,164	49,434	48,205	47,738	439,908	360,188	5,516,278
\$16,000 under \$17,000	358,790	5,909,769	336,763	5,329,943	54,299	52,637	52,818	528,372	358,790	5,910,952
\$17,000 under \$18,000	342,371	5,986,360	320,551	5,339,888	46,347	75,274	49,347	485,247	342,371	5,900,408
\$18,000 under \$19,000	358,331	6,631,587	337,889	5,936,877	58,846	85,149	52,012	565,338	358,331	6,587,364
\$19,000 under \$20,000	319,693	6,214,486	300,130	5,648,928	86,072	87,247	46,146	476,460	319,693	6,212,636
\$20,000 under \$25,000	1,452,774	32,581,758	1,391,268	29,550,390	338,126	517,947	226,659	2,391,764	1,452,774	32,460,101
\$25,000 and over	1,302,499	36,099,659	1,257,338	32,853,336	287,208	272,489	209,655	2,235,352	1,302,499	35,361,177

  

Size of adjusted gross income	Returns with two or more qualifying children--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
<b>Total.....</b>	<b>8,179,932</b>	<b>19,511,679</b>	<b>1,540,452</b>	<b>605,320</b>	<b>453,119</b>	<b>268,923</b>	<b>1,451,426</b>	<b>1,519,487</b>	<b>7,437,906</b>	<b>17,386,872</b>
No adjusted gross income	20,137	53,830	-	-	-	-	13,150	12,086	19,328	41,745
\$1 under \$1,000	48,884	17,630	-	-	-	-	*2,616	*344	48,884	17,285
\$1,000 under \$2,000	81,386	54,852	-	-	-	-	*6,677	*1,768	81,386	53,084
\$2,000 under \$3,000	144,124	148,419	-	-	-	-	12,727	3,317	144,124	145,102
\$3,000 under \$4,000	163,277	225,021	-	-	-	-	17,671	7,715	162,536	217,306
\$4,000 under \$5,000	174,081	306,237	-	-	-	-	24,402	14,486	174,081	291,750
\$5,000 under \$6,000	200,637	426,045	-	-	-	-	26,843	15,330	200,637	410,715
\$6,000 under \$7,000	206,280	532,519	-	-	-	-	25,038	24,092	204,907	508,427
\$7,000 under \$8,000	212,563	627,995	-	-	-	-	42,318	35,233	212,563	592,762
\$8,000 under \$9,000	276,970	904,961	*1,829	*423	-	-	71,190	66,182	276,970	838,356
\$9,000 under \$10,000	426,864	1,577,903	*2,954	*588	-	-	180,229	209,012	426,864	1,368,303
\$10,000 under \$11,000	379,082	1,442,604	*1,982	*509	-	-	85,093	105,004	379,082	1,337,091
\$11,000 under \$12,000	358,809	1,365,898	*1,982	*739	-	-	83,465	114,752	357,824	1,250,406
\$12,000 under \$13,000	301,128	1,141,204	*5,992	*2,671	-	-	73,227	89,509	301,120	1,049,024
\$13,000 under \$14,000	349,625	1,257,450	*6,941	*4,427	-	-	61,367	71,091	349,281	1,181,932
\$14,000 under \$15,000	341,436	1,181,019	*7,974	*4,661	-	-	46,928	62,656	339,952	1,113,702
\$15,000 under \$16,000	360,188	1,167,907	19,721	2,586	-	-	48,463	69,122	359,520	1,096,200
\$16,000 under \$17,000	358,790	1,080,604	20,640	7,052	-	-	61,894	88,829	351,300	984,723
\$17,000 under \$18,000	342,371	940,378	22,580	11,870	-	-	53,393	67,800	331,033	860,707
\$18,000 under \$19,000	358,331	929,528	45,203	10,070	-	-	62,829	86,779	339,635	832,679
\$19,000 under \$20,000	319,693	759,298	42,557	9,858	-	-	46,638	68,126	298,496	681,314
\$20,000 under \$25,000	1,452,774	2,502,231	475,593	198,864	16,065	4,492	238,786	233,134	1,333,005	2,070,234
\$25,000 and over	1,302,499	868,145	884,502	351,002	437,054	264,431	166,483	73,119	745,378	444,024

\* Estimate should be used with caution because of the small number of returns on which it is based

NOTE: Detail may not add to totals because of rounding

**Table 3.1--Returns with Modified Taxable Income<sup>1</sup>: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income	Modified taxable income	Income tax before credits regular tax computation		Tax generated		Tax differences due to alternative computations	Taxes from special computation		Alternative minimum tax		
				Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	
Returns with regular tax computation only													
Total.....	86,253,365	3,971,151,228	2,680,679,073	86,253,365	551,085,194	86,253,365	550,958,257	-	72,295	13,043	598,968	2,152,468	
Under \$5,000.....	1,078,806	3,940,342	641,159	1,078,806	95,867	1,078,806	95,867	-	-	-	-	-	
\$5,000 under \$10,000.....	5,376,121	42,201,440	10,481,461	5,376,121	1,572,648	5,376,121	1,572,648	-	-	-	-	-	
\$10,000 under \$15,000.....	7,575,796	95,871,428	34,807,531	7,575,796	5,221,615	7,575,796	5,221,108	-	-	-	*1,897	*1,620	
\$15,000 under \$20,000.....	9,835,992	172,174,725	69,867,220	9,835,992	10,481,502	9,835,992	10,481,502	-	-	*3,903	*42	*195	
\$20,000 under \$25,000.....	8,836,069	198,510,876	95,919,327	8,836,069	14,929,470	8,836,069	14,928,791	-	-	-	*8	*1	
\$25,000 under \$30,000.....	7,503,322	205,641,064	116,226,535	7,503,322	17,441,990	7,503,322	17,441,823	-	*139	*925	*2,048	*852	
\$30,000 under \$40,000.....	11,885,936	412,780,528	255,629,460	11,885,936	39,381,033	11,885,936	39,380,171	-	*50,709	*3,640	9,309	11,145	
\$40,000 under \$50,000.....	8,838,458	395,032,976	256,932,283	8,838,458	42,319,879	8,838,458	42,314,445	-	-	-	18,144	15,409	
\$50,000 under \$75,000.....	13,469,310	802,838,238	566,300,038	13,469,310	96,554,724	13,469,310	96,536,715	-	*5,611	*2,170	126,480	130,725	
\$75,000 under \$100,000.....	6,080,232	519,862,121	375,466,303	6,080,232	72,951,937	6,080,232	72,929,417	-	*1,505	*997	130,725	141,908	
\$100,000 under \$200,000.....	4,703,933	607,418,934	461,164,018	4,703,933	105,422,834	4,703,933	105,393,439	-	*117	*689	248,807	817,165	
\$200,000 under \$500,000.....	877,224	247,376,041	207,708,600	877,224	61,161,992	877,224	61,139,644	-	*7,257	*646	83,124	554,056	
\$500,000 under \$1,000,000.....	131,522	88,356,193	78,073,738	131,522	27,443,320	131,522	27,433,567	-	*769	*50	5,042	224,079	
\$1,000,000 under \$1,500,000.....	27,993	33,829,621	30,481,006	27,993	11,336,138	27,993	11,332,472	-	*1	*8	736	66,956	
\$1,500,000 under \$2,000,000.....	11,685	20,105,559	18,168,509	11,685	6,889,909	11,685	6,888,105	-	*535	*3	285	36,724	
\$2,000,000 under \$5,000,000.....	15,735	46,740,085	42,487,333	15,735	16,419,725	15,735	16,412,973	-	*181	*6	478	93,313	
\$5,000,000 under \$10,000,000.....	3,526	23,888,913	21,820,633	3,526	8,550,170	3,526	8,548,971	-	*97	*3	74	35,982	
\$10,000,000 or more.....	1,704	36,582,115	32,703,941	1,704	12,910,441	1,704	12,906,392	-	*119	*3	33	26,582	
Returns with Form 8815 tax computation													
Total.....	545,500	5,355,047	4,556,736	545,500	1,037,678	545,500	1,138,311	100,633	-	-	1,209	3,422	
Under \$5,000.....	315,664	878,695	508,402	315,664	97,763	315,664	130,992	33,229	-	-	-	-	
\$5,000 under \$10,000.....	132,892	945,584	768,524	132,892	122,066	132,892	187,459	65,392	-	-	*948	*767	
\$10,000 under \$15,000.....	36,860	467,306	417,794	36,860	65,912	36,860	100,217	34,305	-	-	-	-	
\$15,000 under \$20,000.....	20,219	346,333	354,101	20,219	48,411	20,219	72,102	23,691	-	-	-	-	
\$20,000 under \$25,000.....	9,517	211,031	196,858	9,517	30,035	9,517	54,409	24,374	-	-	-	-	
\$25,000 under \$30,000.....	*9,602	*259,471	*235,408	*9,602	*36,409	*9,602	*55,511	*19,102	-	-	-	-	
\$30,000 under \$40,000.....	*8,501	*288,566	*271,137	*8,501	*47,765	*8,501	*63,699	*15,935	-	-	-	-	
\$40,000 under \$50,000.....	*1,850	*83,421	*122,919	*1,850	*16,747	*1,850	*22,133	*5,385	-	-	-	-	
\$50,000 under \$75,000.....	*5,485	*305,353	*278,546	*5,485	*59,777	*5,485	*61,873	*2,096	-	-	-	-	
\$75,000 under \$100,000.....	*1,341	*112,955	*92,988	*1,341	*22,214	*1,341	*22,027	*187	-	-	-	-	
\$100,000 under \$200,000.....	*2,330	*281,378	*258,813	*2,330	*68,628	*2,330	*73,398	*4,770	-	-	-	-	
\$200,000 under \$500,000.....	*722	*227,820	*206,883	*722	*67,214	*722	*50,822	*16,392	-	-	*192	*725	
\$500,000 under \$1,000,000.....	*358	*220,702	*234,777	*358	*75,510	*358	*65,694	*9,815	-	-	-	-	
\$1,000,000 under \$1,500,000.....	122	149,830	138,952	122	52,312	122	33,308	*19,004	-	-	*41	*1,668	
\$1,500,000 under \$2,000,000.....	*49	*82,096	*77,509	*49	*29,600	*49	*20,083	*9,518	-	-	*16	*70	
\$2,000,000 under \$5,000,000.....	64	179,927	174,388	64	67,628	64	45,092	*22,536	-	-	*11	*193	
\$5,000,000 under \$10,000,000.....	*13	*91,624	*89,778	*13	*35,260	*13	*30,116	*5,143	-	-	*1	*1	
\$10,000,000 or more.....	*9	*242,955	*238,958	*9	*94,426	*9	*49,376	*45,051	-	-	*1	*1	
Returns with Schedule D tax computation													
Total.....	17,091,388	2,160,444,655	1,316,168,126	17,091,388	512,907,932	17,091,388	440,309,912	-72,598,019	25,713	6,540	639,329	5,273,295	
Under \$5,000.....	352,329	1,071,581	225,278	352,329	90,427	352,329	71,582	-18,846	-	-	-	-	
\$5,000 under \$10,000.....	453,538	3,421,072	790,568	453,538	253,821	453,538	208,746	-45,075	-	-	-	-	
\$10,000 under \$15,000.....	454,214	5,672,133	1,641,943	454,214	396,705	454,214	346,607	-50,098	-	-	*1,930	*826	
\$15,000 under \$20,000.....	606,573	10,648,570	3,610,226	606,573	742,182	606,573	675,322	-66,860	-	-	-	-	
\$20,000 under \$25,000.....	653,902	14,724,734	5,912,614	653,902	1,149,155	653,902	1,061,668	-87,487	-	-	*1,040	*5,139	
\$25,000 under \$30,000.....	673,190	18,499,720	8,683,345	673,190	1,599,616	673,190	1,500,569	-99,047	-	-	-	-	
\$30,000 under \$40,000.....	1,451,698	51,023,495	27,506,128	1,451,698	5,017,390	1,451,698	4,758,088	-259,302	-	-	*1,009	*560	
\$40,000 under \$50,000.....	1,486,654	66,781,053	39,123,204	1,486,654	7,531,647	1,486,654	7,158,434	-375,213	-	-	*56	*202	
\$50,000 under \$75,000.....	3,506,337	217,915,594	136,745,862	3,506,337	27,987,392	3,506,337	26,643,396	-1,343,996	-	-	15,668	21,349	
\$75,000 under \$100,000.....	2,471,632	213,706,783	141,585,260	2,471,632	32,263,622	2,471,632	30,774,256	-1,489,366	-	-	*1,145	69,794	
\$100,000 under \$200,000.....	3,325,589	451,609,487	301,991,600	3,325,589	84,065,248	3,325,589	78,973,737	-5,091,511	-	-	178,969	657,621	
\$200,000 under \$500,000.....	1,232,936	358,560,980	243,665,386	1,232,936	92,326,984	1,232,936	82,606,393	-9,720,591	-	-	318,320	1,884,663	
\$500,000 under \$1,000,000.....	254,211	173,349,200	113,337,865	254,211	55,040,976	254,211	47,198,832	-7,842,145	-	-	54,124	1,044,705	
\$1,000,000 under \$1,500,000.....	67,975	82,447,120	51,151,002	67,975	27,982,643	67,975	23,374,232	-4,606,410	-	-	11,442	280,857	
\$1,500,000 under \$2,000,000.....	30,902	53,149,653	31,832,313	30,902	18,512,565	30,902	15,227,396	-3,285,169	-	-	4,799	211,965	
\$2,000,000 under \$5,000,000.....	47,114	140,595,371	79,106,229	47,114	50,219,836	47,114	40,292,614	-9,927,223	-	-	6,902	456,601	
\$5,000,000 under \$10,000,000.....	12,553	86,087,386	44,580,461	12,553	31,171,166	12,553	24,308,683	-6,862,483	-	-	*203	227,375	
\$10,000,000 or more.....	8,041	211,180,723	84,658,834	8,041	76,556,556	8,041	55,131,358	-21,425,198	-	-	1,175	411,640	

Footnotes at end of table.

Footnotes at end of table.

[All figures are estimates based on samples--money amounts are in thousands of dollars]

• Estimate should be used with caution due to the small number of sample returns on which it is based.

<sup>1</sup> See section 4 for the definition of modified taxable income.

\*\*\*Data combined to avoid disclosure of information for specific taxpayers

NOTE. Detail may not add to totals because of rounding.



**Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income									
	Total			Under 5 percent			5 under 7 percent			
	Number of returns (1)	Adjusted gross income less deficit (2)	Total income tax (3)	Number of returns (4)	Adjusted gross income less deficit (5)	Total income tax (6)	Number of returns (7)	Adjusted gross income less deficit (8)	Total income tax (9)	
All returns	Total.....	96,817,603	6,083,262,832	980,645,201	16,397,149	367,128,104	10,912,010	11,526,076	352,159,851	21,446,514
	Under \$5,000.....	2,305,658	1,316,511	462,971	1,344,203	4,353,835	61,925	253,568	524,800	31,794
	\$5,000 under \$10,000.....	5,531,503	43,017,821	1,891,860	3,659,073	28,387,151	716,643	932,127	6,893,285	414,281
	\$10,000 under \$15,000.....	6,927,830	87,027,009	5,172,606	2,160,740	25,672,488	792,016	2,653,523	33,204,501	2,012,060
	\$15,000 under \$20,000.....	7,548,195	132,010,989	9,235,884	1,978,783	34,564,069	947,770	650,519	11,251,700	675,594
	\$20,000 under \$25,000.....	7,565,852	170,489,560	13,131,415	1,637,428	36,838,162	994,312	1,258,647	28,469,088	1,697,156
	\$25,000 under \$30,000.....	7,297,191	200,412,591	16,401,405	1,361,478	37,323,256	1,060,169	968,082	26,515,322	1,631,735
	\$30,000 under \$40,000.....	13,002,482	452,426,449	40,229,243	2,037,825	70,379,403	2,050,274	1,499,234	52,333,570	3,170,442
	\$40,000 under \$50,000.....	10,250,253	458,466,240	45,739,387	1,149,901	50,957,292	1,657,564	1,262,372	56,616,424	3,444,383
	\$50,000 under \$75,000.....	16,960,863	1,037,954,556	115,745,997	854,964	50,468,477	1,753,894	1,687,157	101,246,307	6,216,061
	\$75,000 under \$100,000.....	8,580,658	736,074,937	99,803,213	144,653	11,905,413	445,461	306,667	25,406,219	1,569,010
	\$100,000 under \$200,000.....	8,077,869	1,065,628,822	184,034,909	52,140	6,465,597	185,770	48,126	5,960,451	358,553
	\$200,000 or more.....	2,769,249	1,698,437,447	448,796,311	15,962	9,812,960	246,212	6,052	3,738,184	225,445
	Joint returns	Total.....	42,767,500	4,157,386,748	704,722,452	6,291,943	220,434,004	6,767,049	5,037,002	232,112,726
Under \$5,000.....		2,775	-3,839,119	63,450	-	-	-	-	-	-
\$5,000 under \$10,000.....		*1,359	*12,924	*6,149	*972	*9,257	*204	-	-	-
\$10,000 under \$15,000.....		251,158	3,558,825	31,828	251,107	3,558,198	31,214	-	-	-
\$15,000 under \$20,000.....		1,381,021	24,288,568	683,331	1,324,219	23,182,144	621,767	51,003	1,004,482	51,673
\$20,000 under \$25,000.....		1,581,282	35,671,744	1,672,477	726,878	16,120,314	489,660	782,916	17,793,135	1,051,399
\$25,000 under \$30,000.....		1,814,200	50,040,354	2,790,828	666,599	18,409,879	529,184	433,183	11,814,129	727,039
\$30,000 under \$40,000.....		4,620,377	162,685,271	10,549,957	1,412,337	49,144,315	1,385,967	865,417	30,475,781	1,833,303
\$40,000 under \$50,000.....		5,233,725	235,355,924	17,960,927	971,335	43,056,521	1,412,134	1,016,006	45,722,025	2,778,003
\$50,000 under \$75,000.....		11,633,342	719,485,918	68,290,088	758,988	44,827,773	1,567,178	1,546,844	93,096,214	5,712,002
\$75,000 under \$100,000.....		7,040,655	604,689,416	76,574,732	125,382	10,278,553	393,962	295,809	24,502,750	1,514,346
\$100,000 under \$200,000.....		6,861,011	906,150,247	151,594,257	42,575	5,207,132	153,527	40,815	4,943,310	295,603
\$200,000 or more.....		2,346,596	1,419,286,674	374,504,428	11,550	6,639,919	182,232	5,011	2,760,901	164,510
Single returns		Total.....	44,320,574	1,486,229,926	221,630,545	7,591,736	80,856,491	2,328,768	4,990,794	72,567,196
	Under \$5,000.....	2,295,674	6,009,533	366,598	1,339,220	4,333,660	61,435	253,568	524,800	31,794
	\$5,000 under \$10,000.....	5,384,958	41,802,887	1,843,884	3,539,557	27,402,808	689,680	915,320	6,734,372	405,721
	\$10,000 under \$15,000.....	6,290,407	78,498,479	4,921,442	1,697,974	19,384,337	703,399	2,573,514	32,253,861	1,954,242
	\$15,000 under \$20,000.....	5,598,239	97,688,371	7,993,392	389,573	6,747,872	190,740	486,752	8,233,702	507,040
	\$20,000 under \$25,000.....	4,805,435	107,931,773	10,148,868	250,426	5,565,574	166,292	280,938	6,285,998	379,282
	\$25,000 under \$30,000.....	3,977,369	108,981,012	11,095,186	124,002	3,358,706	102,405	180,889	4,964,894	311,603
	\$30,000 under \$40,000.....	5,965,564	206,478,102	23,367,655	116,630	4,095,307	123,903	168,269	5,778,633	355,102
	\$40,000 under \$50,000.....	3,602,951	160,256,646	21,956,863	58,852	2,599,755	77,800	71,333	3,212,658	199,473
	\$50,000 under \$75,000.....	3,857,211	231,198,199	37,074,027	49,561	2,971,941	98,147	47,151	2,858,441	172,415
	\$75,000 under \$100,000.....	1,202,222	102,792,523	18,804,370	14,334	1,216,964	40,455	*6,858	*569,252	*33,422
	\$100,000 under \$200,000.....	993,943	129,679,608	26,659,724	7,930	1,032,334	28,940	5,380	744,103	46,347
	\$200,000 or more.....	346,602	214,912,794	57,398,536	3,678	2,147,234	45,572	821	406,481	24,392

Footnotes at end of table.

**Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income**  
**--Continued**  
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income--continued									
	7 under 10 percent			10 under 12 percent			12 under 15 percent			Total income tax
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
<b>All returns</b>										
<b>Total</b> .....	<b>24,332,799</b>	<b>875,915,174</b>	<b>75,425,563</b>	<b>16,745,397</b>	<b>738,592,015</b>	<b>80,962,247</b>	<b>11,229,172</b>	<b>789,635,398</b>	<b>106,848,600</b>	
Under \$5,000.....	337,076	922,606	76,584	117,235	353,708	38,576	136,425	412,220	54,139	
\$5,000 under \$10,000.....	704,286	6,060,896	478,161	62,836	445,547	47,585	56,283	404,946	53,798	
\$10,000 under \$15,000.....	1,886,928	25,099,812	1,992,718	168,356	2,311,871	239,320	21,370	273,295	36,518	
\$15,000 under \$20,000.....	4,641,639	81,443,874	7,050,438	245,472	4,212,873	462,629	13,429	227,450	30,621	
\$20,000 under \$25,000.....	2,231,185	48,583,605	4,487,250	2,373,058	55,070,768	5,731,670	54,799	1,286,917	160,525	
\$25,000 under \$30,000.....	1,757,220	48,492,906	3,992,468	3,137,913	86,090,025	9,439,192	59,867	1,641,536	208,022	
\$30,000 under \$40,000.....	4,179,410	145,790,962	12,632,961	3,059,773	101,979,164	11,447,008	2,164,613	79,687,031	10,504,881	
\$40,000 under \$50,000.....	2,793,203	124,594,429	10,733,068	2,093,252	94,446,658	10,127,748	1,424,720	61,863,935	8,536,684	
\$50,000 under \$75,000.....	4,528,778	275,389,153	23,563,167	3,780,532	227,798,182	25,034,548	3,054,561	195,794,589	26,114,231	
\$75,000 under \$100,000.....	1,085,931	90,796,681	7,902,864	1,304,192	110,477,516	12,223,708	2,694,926	231,869,496	31,425,396	
\$100,000 under \$200,000.....	176,187	20,819,612	1,827,444	381,885	44,695,462	4,989,825	1,503,494	179,367,362	24,656,774	
\$200,000 or more.....	10,955	7,920,638	688,439	20,904	10,700,241	1,180,438	44,685	36,806,620	5,067,011	
<b>Joint returns</b>										
<b>Total</b> .....	<b>10,213,631</b>	<b>546,664,781</b>	<b>46,858,287</b>	<b>6,331,942</b>	<b>419,638,731</b>	<b>45,954,781</b>	<b>5,670,898</b>	<b>543,840,131</b>	<b>73,656,752</b>	
Under \$5,000.....	-	-	-	-	-	-	-	-	-	
\$5,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	
\$30,000 under \$40,000.....	-	-	-	-	-	-	-	-	-	
\$40,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	
\$50,000 under \$75,000.....	-	-	-	-	-	-	-	-	-	
\$75,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	
\$100,000 under \$200,000.....	-	-	-	-	-	-	-	-	-	
\$200,000 or more.....	-	-	-	-	-	-	-	-	-	
<b>Single returns</b>										
<b>Total</b> .....	<b>11,340,336</b>	<b>227,350,489</b>	<b>19,866,847</b>	<b>9,106,486</b>	<b>263,734,024</b>	<b>28,978,233</b>	<b>4,610,647</b>	<b>202,364,952</b>	<b>27,350,456</b>	
Under \$5,000.....	337,076	922,606	76,584	117,235	353,708	38,576	136,425	412,220	54,139	
\$5,000 under \$10,000.....	696,433	6,007,479	473,637	62,836	445,547	47,585	54,301	390,353	51,814	
\$10,000 under \$15,000.....	1,798,171	23,892,858	1,997,720	164,545	2,259,303	233,785	19,342	243,706	32,936	
\$15,000 under \$20,000.....	4,467,770	78,395,785	6,780,163	224,408	8,004,878	420,462	11,447	196,374	26,742	
\$20,000 under \$25,000.....	2,007,461	43,345,537	4,072,131	2,215,880	51,557,739	5,358,386	41,100	963,270	118,796	
\$25,000 under \$30,000.....	639,542	17,503,520	1,528,768	2,993,218	82,094,249	8,995,282	30,018	797,006	100,721	
\$30,000 under \$40,000.....	948,807	32,661,635	2,894,309	2,685,617	88,250,858	9,995,815	2,035,019	75,299,035	9,915,929	
\$40,000 under \$50,000.....	285,790	12,554,203	1,101,587	406,390	17,809,303	1,980,535	1,348,472	58,337,121	8,069,374	
\$50,000 under \$75,000.....	125,635	7,428,498	644,029	198,186	11,398,527	1,263,990	765,874	44,647,947	6,108,591	
\$75,000 under \$100,000.....	15,040	1,250,089	110,558	16,896	1,400,357	160,383	119,560	9,999,187	1,371,024	
\$100,000 under \$200,000.....	16,505	2,155,843	179,101	17,962	2,235,196	249,579	41,944	5,224,745	712,803	
\$200,000 or more.....	2,106	1,232,436	108,262	3,314	2,124,361	233,855	7,146	5,853,989	787,587	

Footnotes at end of table

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Footnotes at end of table

**Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income**

--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Total income tax as a percentage of adjusted gross income—continued									
Size of adjusted gross income	30 under 50 percent			50 under 100 percent			100 percent or more		
	Number of returns (28)	Adjusted gross income less deficit (29)	Total income tax (30)	Number of returns (31)	Adjusted gross income less deficit (32)	Total income tax (33)	Number of returns (34)	Adjusted gross income less deficit (35)	Total income tax (36)
All returns									
Total.....	444,168	547,310,848	188,397,736	8,745	3,007,921	1,931,804	8,838	-5,014,126	1,753,418
Under \$5,000 .....	7	*17	6	*387	*872	*607	5,723	-5,646,401	124,191
\$5,000 under \$10,000 .....	*8,714	*72,130	*23,939	*16	*146	*105	*367	*3,493	*5,834
\$10,000 under \$15,000 .....	*2,848	*36,601	*12,376	*45	*557	*539	*3	*36	*63
\$15,000 under \$20,000 .....	*956	*16,369	*5,987	†	†	†	†	†	†
\$20,000 under \$25,000 .....	*1,926	*43,270	*15,505	*43	*960	*734	-	-	-
\$25,000 under \$30,000 .....	*948	*26,699	*9,052	†	†	†	†	†	†
\$30,000 under \$40,000 .....	*3	*106	*35	*2,724	*93,889	*58,242	*17	*564	*1,574
\$40,000 under \$50,000 .....	*1,124	*52,617	*16,614	*10	*388	*272	*7	*336	*514
\$50,000 under \$75,000 .....	*1,053	*75,637	*36,806	*270	*17,605	*9,421	*3	*214	*784
\$75,000 under \$100,000 .....	*1,200	*106,818	*37,215	*32	*2,875	*2,251	-	-	-
\$100,000 under \$200,000 .....	7,204	1,037,518	368,887	2,085	348,755	239,727	1,699	217,996	318,146
\$200,000 or more .....	418,185	545,843,066	187,871,314	3,118	2,541,572	1,619,704	1,015	409,575	1,302,018
Joint returns									
Total.....	338,586	454,448,499	156,248,251	7,712	2,522,218	1,632,599	4,542	-3,431,878	621,842
Under \$5,000 .....	7	*17	6	*344	*750	*502	2,194	-3,840,989	62,771
\$5,000 under \$10,000 .....	-	-	-	*16	*146	*105	*367	*3,493	*5,834
\$10,000 under \$15,000 .....	*3	*34	*12	†	†	†	†	†	†
\$15,000 under \$20,000 .....	*8	*137	*49	†	†	†	†	†	†
\$20,000 under \$25,000 .....	-	-	-	†	†	†	†	†	†
\$25,000 under \$30,000 .....	-	-	-	-	-	-	-	-	-
\$30,000 under \$40,000 .....	*3	*106	*35	*2,716	*93,616	*58,088	*8	*259	*284
\$40,000 under \$50,000 .....	*196	*9,121	*2,999	-	-	-	*6	*295	*410
\$50,000 under \$75,000 .....	*1,011	*72,704	*35,479	*151	*9,399	*4,900	*3	*214	*784
\$75,000 under \$100,000 .....	*1,197	*106,547	*37,107	*21	*1,970	*1,595	-	-	-
\$100,000 under \$200,000 .....	2,278	374,829	137,220	1,922	326,053	227,768	*1,346	*163,641	*240,121
\$200,000 or more .....	333,884	453,885,003	156,035,345	2,492	2,089,665	1,339,057	612	241,358	311,533
Single returns									
Total.....	86,539	70,409,158	24,306,457	835	435,955	267,838	2,063	-710,223	1,094,997
Under \$5,000 .....	-	-	-	*42	*122	*105	1,302	-931,334	28,989
\$5,000 under \$10,000 .....	*8,714	*72,130	*23,939	-	-	-	-	-	-
\$10,000 under \$15,000 .....	*2,845	*36,567	*12,364	-	-	-	-	-	-
\$15,000 under \$20,000 .....	*948	*16,232	*5,938	-	-	-	-	-	-
\$20,000 under \$25,000 .....	*1,926	*43,270	*15,505	*40	*899	*690	-	-	-
\$25,000 under \$30,000 .....	*948	*26,699	*9,052	*7	*174	*91	-	-	-
\$30,000 under \$40,000 .....	-	-	-	†	†	†	†	†	†
\$40,000 under \$50,000 .....	*928	*43,496	*13,615	†	†	†	†	†	†
\$50,000 under \$75,000 .....	*42	*2,933	*1,327	-	-	-	-	-	-
\$75,000 under \$100,000 .....	*3	*271	*108	-	-	-	-	-	-
\$100,000 under \$200,000 .....	4,078	518,936	181,781	*160	*22,432	*11,800	*349	*54,025	*77,522
\$200,000 or more .....	66,106	69,648,624	24,042,828	569	411,667	254,727	*401	*166,740	*987,093

\* Estimate should be used with caution due to the small number of sample returns on which it is based.

† Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in appropriate totals.

NOTE: Detail may not add to totals because of rounding.



**Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued**  
(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits--continued													Income tax after credits		
	Minimum tax credit			Foreign tax credit			General business credit			Empowerment zone employment/conventional source fuel credit			Other tax credits		Number of returns	Amount
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount		Number of returns	Amount		Number of returns	Amount		
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)		
All returns, total.....	199,554	1,287,661	3,935,699	5,990,360	275,114	764,253	5,073	21,948	26,742	44,500	49,245	100,696	96,815,794	980,496,655		
No adjusted gross income .....	-	-	87	2	-	-	**	**	-	-	-	-	5,608	116,892		
\$1 under \$5,000 .....	*711	*70	88,484	1,250	*948	*81	-	-	**949	**41	*948	*3	2,299,944	339,129		
\$5,000 under \$10,000 .....	*2,930	*65	83,551	2,242	-	-	-	-	-	-	-	*3	5,531,486	1,891,770		
\$10,000 under \$15,000 .....	*724	*387	116,963	9,470	*2,878	*447	-	-	-	-	*925	*254	6,927,830	5,172,606		
\$15,000 under \$20,000 .....	*1,096	*643	113,879	13,018	*3,857	*1,709	-	-	-	-	*1,982	*755	7,548,195	9,235,884		
\$20,000 under \$25,000 .....	*849	*902	108,093	13,754	6,333	7,045	-	-	-	-	*1,982	*3,665	7,565,852	13,131,415		
\$25,000 under \$30,000 .....	*904	*498	80,437	10,238	7,892	5,968	-	-	-	-	*2,913	*2,739	7,297,191	16,401,405		
\$30,000 under \$40,000 .....	3,951	2,134	217,827	47,834	12,953	18,518	-	-	*2,944	*84	*3,008	*10,836	13,002,470	40,227,229		
\$40,000 under \$50,000 .....	4,249	927	245,156	59,619	19,759	29,820	**	**	*4,871	*1,391	*3,277	*1,935	10,250,253	45,739,387		
\$50,000 under \$75,000 .....	19,772	12,471	608,271	112,490	39,674	56,890	-	-	*1,388	*93	7,830	8,541	16,960,828	115,738,948		
\$75,000 under \$100,000 .....	13,851	17,992	497,623	128,995	31,367	59,982	-	-	*2,283	*1,948	*6,378	*4,905	8,580,510	99,798,276		
\$100,000 under \$200,000 .....	69,028	85,987	951,893	750,889	79,213	159,294	**155	**319	8,479	1,523	9,532	13,071	8,076,542	184,010,274		
\$200,000 under \$500,000 .....	50,361	199,786	541,000	1,137,757	42,114	118,212	2,385	8,556	2,739	6,322	5,641	10,628	2,133,889	146,412,716		
\$500,000 under \$1,000,000 .....	17,101	225,543	156,386	761,159	14,701	76,924	1,379	3,439	1,748	7,870	2,504	8,352	395,754	76,010,867		
\$1,000,000 under \$1,500,000 .....	5,244	136,245	47,352	440,439	4,717	40,074	629	1,821	424	4,218	577	3,425	99,414	35,134,366		
\$1,500,000 under \$2,000,000 .....	2,564	97,203	23,368	307,240	2,408	25,935	233	1,539	209	1,663	362	3,203	44,543	22,513,630		
\$2,000,000 under \$5,000,000 .....	4,220	260,738	36,514	741,865	3,949	72,252	203	3,657	466	6,133	604	9,827	66,690	58,213,967		
\$5,000,000 under \$10,000,000 .....	1,216	115,465	10,925	473,486	1,267	39,321	55	1,990	124	2,813	258	5,155	17,591	34,326,639		
\$10,000,000 or more .....	783	130,605	7,890	978,612	1,085	51,779	33	614	118	10,402	181	13,398	11,206	76,081,256		
Taxable returns, total.....	195,759	1,252,046	3,874,960	5,840,820	256,327	731,792	5,073	21,948	25,680	44,382	42,293	91,802	96,815,794	980,496,655		
No adjusted gross income .....	-	-	*18	-	-	-	**	**	-	-	-	-	5,608	116,892		
\$1 under \$5,000 .....	-	-	86,455	1,248	*948	*81	-	-	-	-	*948	*3	2,299,944	339,129		
\$5,000 under \$10,000 .....	*2,930	*65	79,725	1,944	-	-	-	-	-	-	-	*3	5,531,486	1,891,770		
\$10,000 under \$15,000 .....	*28	*14	106,254	4,857	*2,878	*447	-	-	-	-	*925	*254	6,927,830	5,172,606		
\$15,000 under \$20,000 .....	*1,096	*643	104,984	4,238	*1,980	*705	-	-	-	-	-	-	7,548,195	9,235,884		
\$20,000 under \$25,000 .....	*817	*870	102,321	7,497	*2,756	*3,085	-	-	-	-	-	-	7,565,852	13,131,415		
\$25,000 under \$30,000 .....	*903	*497	75,404	9,823	*4,845	*1,211	-	-	-	-	*931	*42	7,297,191	16,401,405		
\$30,000 under \$40,000 .....	3,751	1,780	208,971	23,234	*8,975	*8,270	-	-	*2,944	*84	*3,000	*10,827	13,002,470	40,227,229		
\$40,000 under \$50,000 .....	*3,530	*527	238,663	39,085	17,709	27,768	**	**	*4,871	*1,391	*3,274	*1,926	10,250,253	45,739,387		
\$50,000 under \$75,000 .....	19,103	11,848	602,625	102,450	35,531	46,902	-	-	*1,281	*32	6,842	8,128	16,960,828	115,738,948		
\$75,000 under \$100,000 .....	13,687	17,353	495,137	98,979	31,336	59,944	-	-	*2,283	*1,948	*6,378	*4,905	8,580,510	99,798,276		
\$100,000 under \$200,000 .....	68,786	84,403	951,272	735,061	79,177	159,228	**155	**319	8,477	1,514	9,532	13,071	8,076,542	184,010,274		
\$200,000 under \$500,000 .....	50,088	186,967	540,790	1,129,224	42,072	117,891	2,385	8,556	2,737	6,318	5,636	10,398	2,133,889	146,412,716		
\$500,000 under \$1,000,000 .....	17,041	217,947	156,325	752,241	14,696	76,899	1,379	3,439	1,747	7,867	2,503	8,351	395,754	76,010,867		
\$1,000,000 or more .....	13,998	729,131	126,015	2,930,939	13,423	229,361	1,153	9,622	1,341	25,228	1,981	33,895	239,443	226,269,858		
Non taxable returns, total.....	3,795	35,615	60,739	149,541	18,787	32,460	-	-	*1,062	*118	6,952	8,894	-	-		

Footnotes at end of table.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Form 4970 tax-accumulation distribution		Total income tax		All other taxes								Household employment tax	
	Number of returns	Amount	Number of returns	Amount	Total		Penalty tax on qualified retirement plans		Self-employment tax		Social security taxes on tip income		Number of returns	Amount
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns, total.....	341	13,949	96,817,603	980,645,201	18,762,983	39,485,472	4,334,527	3,414,692	14,300,140	34,778,824	285,007	35,753	259,906	795,638
No adjusted gross income.....	-	-	5,714	123,842	167,627	270,598	24,426	22,568	143,050	233,158	*711	*8	4,949	11,812
\$1 under \$5,000.....	-	-	2,299,944	339,129	933,404	408,704	42,464	3,984	869,380	395,080	23,855	694	*3,883	*8,866
\$5,000 under \$10,000.....	-	-	5,531,503	1,891,860	1,712,772	1,446,417	98,313	23,539	1,577,727	1,415,291	46,034	2,383	2,145	4,677
\$10,000 under \$15,000.....	-	-	6,927,830	5,172,606	1,492,895	1,653,886	166,158	39,450	1,249,459	1,576,929	61,773	10,131	9,726	27,109
\$15,000 under \$20,000.....	-	-	7,548,195	9,235,884	1,186,233	1,589,812	218,150	70,895	945,960	1,485,407	25,249	10,002	7,242	22,615
\$20,000 under \$25,000.....	-	-	7,565,852	13,131,415	1,098,273	1,497,953	267,574	86,352	830,917	1,398,078	12,711	1,920	5,801	11,505
\$25,000 under \$30,000.....	-	-	7,297,191	16,401,405	1,002,261	1,520,387	252,739	88,176	748,400	1,421,578	*14,854	*1,954	5,395	8,478
\$30,000 under \$40,000.....	-	-	13,002,482	40,229,243	1,800,541	2,803,922	559,112	245,000	1,257,046	2,531,799	19,714	2,316	10,744	23,393
\$40,000 under \$50,000.....	-	-	10,250,253	45,739,387	1,681,947	2,693,357	563,623	277,389	1,154,337	2,395,153	16,808	2,518	4,313	17,120
\$50,000 under \$75,000.....	-	-	16,960,863	115,745,997	3,022,021	6,256,244	966,916	736,230	2,091,014	5,425,352	24,904	1,135	19,185	85,111
\$75,000 under \$100,000.....	-	-	8,580,658	99,803,213	1,682,518	4,056,348	586,434	623,372	1,118,088	3,420,447	*9,010	*1,153	7,427	6,829
\$100,000 under \$200,000.....	-	-	8,077,869	184,034,909	1,986,446	7,600,858	506,494	894,970	1,458,547	6,564,831	*9,147	*1,527	56,726	116,164
\$200,000 under \$500,000.....	*192	*8,197	2,134,046	146,454,328	740,932	4,575,736	72,005	253,769	640,758	4,128,446	-	-	68,883	187,870
\$500,000 under \$1,000,000.....	*82	*173	395,756	76,021,565	152,510	1,259,122	6,455	33,633	130,708	1,128,035	*194	*5	27,467	93,056
\$1,000,000 under \$1,500,000.....	*8	*1,985	99,415	35,149,292	40,981	438,470	1,687	5,364	34,955	368,395	*41	*8	8,439	34,130
\$1,500,000 under \$2,000,000.....	*14	*1,328	44,543	22,521,143	18,802	245,814	611	3,651	15,781	202,441	-	-	4,338	20,425
\$2,000,000 under \$5,000,000.....	*16	*553	66,693	58,226,583	28,481	461,426	946	4,210	22,925	327,471	*3	(2)	7,839	50,306
\$5,000,000 under \$10,000,000.....	12	400	17,592	34,332,526	8,291	234,317	255	1,446	6,536	140,668	-	-	2,795	25,107
\$10,000,000 or more.....	15	1,313	11,206	76,090,875	6,047	472,098	164	694	4,551	220,266	-	-	2,610	41,066
Taxable returns, total.....	341	13,949	96,817,603	980,645,201	13,967,060	33,873,437	3,812,736	3,244,128	10,080,911	29,499,346	177,028	25,785	226,139	648,265
No adjusted gross income.....	-	-	5,714	123,842	1,072	10,290	37	498	936	6,934	-	-	174	2,302
\$1 under \$5,000.....	-	-	2,299,944	339,129	30,698	6,117	-	-	26,773	5,989	*2,977	*48	-	-
\$5,000 under \$10,000.....	-	-	5,531,503	1,891,860	307,323	219,449	32,043	8,724	260,074	209,980	*17,129	*727	*8	*3
\$10,000 under \$15,000.....	-	-	6,927,830	5,172,606	581,635	567,912	71,939	19,544	454,767	530,674	43,065	6,411	*6,770	*11,155
\$15,000 under \$20,000.....	-	-	7,548,195	9,235,884	634,781	725,771	119,264	43,345	487,652	666,185	17,358	8,203	*1,949	*7,189
\$20,000 under \$25,000.....	-	-	7,565,852	13,131,415	707,027	868,815	170,122	55,752	530,498	800,178	*7,734	*1,446	*5,748	*11,352
\$25,000 under \$30,000.....	-	-	7,297,191	16,401,405	789,084	1,092,853	209,662	73,894	582,065	1,015,810	*8,946	*288	*1,785	*2,706
\$30,000 under \$40,000.....	-	-	13,002,482	40,229,243	1,647,771	2,426,966	528,532	231,121	1,129,961	2,180,883	19,714	2,316	7,741	12,320
\$40,000 under \$50,000.....	-	-	10,250,253	45,739,387	1,633,508	2,565,494	553,312	268,476	1,117,505	2,278,976	16,808	2,518	*3,003	*14,359
\$50,000 under \$75,000.....	-	-	16,960,863	115,745,997	2,975,424	6,083,086	954,955	724,162	2,061,565	5,329,956	24,904	1,135	13,015	19,453
\$75,000 under \$100,000.....	-	-	8,580,658	99,803,213	1,678,540	4,043,008	584,314	621,119	1,116,115	3,409,741	*9,010	*1,153	7,383	6,448
\$100,000 under \$200,000.....	-	-	8,077,869	184,034,909	1,984,919	7,583,149	506,479	894,949	1,457,325	6,550,810	*9,147	*1,527	56,425	112,529
\$200,000 under \$500,000.....	*192	*8,197	2,134,046	146,454,328	740,381	4,571,218	71,969	253,603	640,375	4,126,812	-	-	68,714	185,259
\$500,000 under \$1,000,000.....	*82	*173	395,756	76,021,565	152,391	1,258,215	6,449	33,602	130,621	1,127,577	*194	*5	27,431	92,714
\$1,000,000 or more.....	66	5,578	239,448	226,320,419	102,507	1,851,093	3,658	15,339	84,679	1,258,842	*44	*8	25,990	170,477
Nontaxable returns, total.....	-	-	-	-	4,795,923	5,612,035	521,791	170,564	4,219,229	5,279,478	87,979	9,968	33,767	147,373

Footnotes at end of table.

**Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued**  
(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Earned income credit used to offset other taxes			Total tax liability		Number of returns without tax liability	Tax payments						
	Additional child tax credit		Estimated tax payments		Income tax withheld		Total						
	Number of returns	Amount	Number of returns	Amount*	Number of returns		Amount	Number of returns	Amount				
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total.....	3,147,876	2,523,703	99,472,412	1,017,470,509	29,901	119,371,325	1,051,594,465	113,733,442	763,901,388	13,326,668	221,621,893	1,104,143	977,641
No adjusted gross income	56,947	25,738	149,951	362,895	996	387,115	2,193,723	294,722	1,112,655	95,148	823,570	177,324	200,591
\$1 under \$5,000 .....	474,671	130,012	3,032,237	616,912	9,771	9,591,959	2,257,617	9,369,215	1,927,402	210,439	296,001	10,537	6,857
\$5,000 under \$10,000 .....	1,059,937	780,037	6,159,121	2,556,617	6,642	10,463,765	6,253,019	10,109,974	5,663,336	402,080	493,429	15,455	8,740
\$10,000 under \$15,000 .....	610,635	715,870	7,263,400	6,106,627	4,848	10,516,054	11,273,288	9,978,918	10,180,220	658,508	978,014	23,520	25,799
\$15,000 under \$20,000 .....	454,880	540,825	7,790,965	10,280,912	3,871	10,856,582	17,401,395	10,277,530	15,943,225	813,466	1,354,974	49,568	56,261
\$20,000 under \$25,000 .....	321,490	257,556	7,779,447	14,349,093	2,214	9,596,322	22,018,698	9,158,737	20,277,737	712,348	1,588,716	211,644	157,906
\$25,000 under \$30,000 .....	154,801	72,375	7,454,327	17,816,882	914	8,168,147	24,443,566	7,817,095	22,692,049	644,522	1,647,968	255,681	222,860
\$30,000 under \$40,000 .....	14,515	1,288	13,132,818	42,991,406	415	13,285,087	55,081,274	12,695,660	50,678,954	1,258,092	4,119,525	225,904	175,392
\$40,000 under \$50,000 .....	-	-	10,283,618	48,418,390	128	10,280,564	58,935,250	9,814,727	53,730,061	1,117,939	4,875,553	85,855	70,218
\$50,000 under \$75,000 .....	-	-	16,992,480	121,992,186	84	16,903,412	139,642,043	16,148,717	124,886,724	2,346,511	14,003,378	48,616	52,969
\$75,000 under \$100,000 .....	-	-	8,584,637	103,859,528	13	8,548,689	109,889,688	8,170,721	96,012,742	1,476,909	12,925,044	29	43
\$100,000 under \$200,000 .....	-	-	8,079,396	191,635,766	**5	8,027,316	188,415,580	7,502,553	150,492,058	2,199,885	33,792,028	*10	*5
\$200,000 under \$500,000 .....	-	-	2,134,597	151,030,064	-	2,114,677	138,762,674	1,861,839	90,023,015	992,879	41,962,328	-	-
\$500,000 under \$1,000,000 .....	-	-	395,875	77,280,687	-	393,176	69,501,992	332,894	38,281,578	232,453	25,446,840	-	-
\$1,000,000 under \$1,500,000 .....	-	-	99,449	35,587,762	-	98,933	31,812,848	82,705	15,514,260	66,205	12,648,209	-	-
\$1,500,000 under \$2,000,000 .....	-	-	44,559	22,766,957	-	44,332	20,129,962	36,750	9,252,945	30,798	8,264,195	-	-
\$2,000,000 under \$5,000,000 .....	-	-	66,722	58,688,009	-	66,456	51,735,338	55,907	22,727,045	46,755	20,740,318	-	-
\$5,000,000 under \$10,000,000 .....	-	-	17,601	34,566,843	-	17,546	30,815,033	15,057	12,347,413	12,980	11,687,561	-	-
\$10,000,000 or more .....	-	-	11,214	76,562,973	-	11,193	71,031,476	9,720	22,157,969	8,750	23,974,241	-	-
Taxable returns, total.....	-	-	96,809,221	1,014,512,911	*8	92,963,366	1,026,988,598	88,154,525	742,921,108	12,335,396	218,500,841	14,342	16,887
No adjusted gross income	-	-	5,714	134,090	-	2,991	166,875	2,324	41,644	842	62,377	*24	*42
\$1 under \$5,000 .....	-	-	2,299,944	345,246	-	1,187,475	334,046	1,093,511	271,287	63,466	43,718	-	-
\$5,000 under \$10,000 .....	-	-	5,531,503	2,111,309	-	4,862,662	3,300,696	4,711,505	3,047,580	186,814	208,123	-	-
\$10,000 under \$15,000 .....	-	-	6,927,830	5,740,519	-	6,266,539	7,636,322	5,886,655	6,957,913	468,665	615,629	-	-
\$15,000 under \$20,000 .....	-	-	7,547,852	9,961,643	-	7,096,512	12,571,655	6,597,439	11,343,951	707,334	1,151,037	*343	*172
\$20,000 under \$25,000 .....	-	-	7,563,870	14,000,159	**	7,331,777	18,095,290	6,945,101	16,613,157	643,002	1,385,233	*1,982	*3,048
\$25,000 under \$30,000 .....	-	-	7,297,191	17,494,257	-	7,159,777	22,245,561	6,858,155	20,694,354	584,863	1,471,082	-	-
\$30,000 under \$40,000 .....	-	-	13,002,481	42,653,364	-	12,801,377	53,681,352	12,246,121	49,538,980	1,198,376	3,879,405	*2,914	*2,845
\$40,000 under \$50,000 .....	-	-	10,246,216	48,303,670	**8	10,140,864	58,371,406	9,689,850	53,302,228	1,098,034	4,753,680	*4,037	*2,939
\$50,000 under \$75,000 .....	-	-	16,958,845	121,827,538	**	16,808,540	138,938,869	16,068,368	124,505,901	2,323,191	13,697,891	*5,041	*7,840
\$75,000 under \$100,000 .....	-	-	8,580,658	103,846,221	-	8,535,633	109,706,403	8,160,092	95,878,661	1,473,129	12,893,926	-	-
\$100,000 under \$200,000 .....	-	-	8,077,859	191,618,059	-	8,024,658	188,345,729	7,501,664	150,483,867	2,197,913	33,733,454	-	-
\$200,000 under \$500,000 .....	-	-	2,134,046	151,025,546	-	2,113,381	138,680,428	1,861,005	89,998,786	992,119	41,909,865	-	-
\$500,000 under \$1,000,000 .....	-	-	395,766	77,279,780	-	392,903	69,466,954	332,726	38,274,249	232,276	25,420,397	-	-
\$1,000,000 or more .....	-	-	239,448	228,171,511	-	238,274	205,447,013	200,010	81,968,549	165,371	77,275,025	-	-
Nontaxable returns, total.....	3,147,876	2,523,703	2,663,191	2,957,598	29,893	26,407,959	24,605,867	25,578,917	20,980,280	991,272	3,121,052	1,089,801	960,754

Footnotes at end of table



**Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued**  
 (All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax payments—continued										Earned income credit, refundable portion		Overpayment	
	Payments with request for extension of filing time		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies		Number of returns		Amount		Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)		
All returns, total.....	1,610,938	63,396,711	1,640,662	2,184,849	395,555	90,578	50,698	399,047	16,125,542	27,803,959	95,921,082	196,198,780		
No adjusted gross income.....	19,481	156,647	3,084	5,134	25,146	8,159	2,303	87,557	54,076	60,297	538,660	2,262,526		
\$1 under \$5,000.....	65,243	31,025	*218	*378	11,501	2,533	*1,923	*278	2,479,032	1,709,956	9,739,391	3,820,170		
\$5,000 under \$10,000.....	65,884	91,746	*230	*309	25,782	4,200	-	-	4,131,202	7,281,273	10,362,928	11,983,884		
\$10,000 under \$15,000.....	55,724	102,972	*1,982	*4,664	27,465	3,709	*4,010	*3,710	3,438,424	9,449,171	9,759,311	15,924,209		
\$15,000 under \$20,000.....	63,862	96,095	*51	*63	30,819	4,833	*3,941	*2,205	3,347,043	6,529,204	9,457,657	15,222,647		
\$20,000 under \$25,000.....	53,459	136,314	*2,971	*1,294	21,550	6,989	*2,828	*7,647	1,905,655	2,325,848	8,174,040	11,696,810		
\$25,000 under \$30,000.....	55,125	89,782	*2,094	*1,613	37,856	9,932	*2,028	*2,221	730,693	443,555	6,646,719	9,049,412		
\$30,000 under \$40,000.....	102,092	230,601	*748	*646	50,841	9,292	*6,643	*42,257	39,418	4,656	10,476,699	16,080,795		
\$40,000 under \$50,000.....	98,763	279,383	*2,024	*2,369	34,819	8,362	*5,970	*39,522	-	-	7,765,945	14,852,812		
\$50,000 under \$75,000.....	193,071	717,898	59,264	16,545	65,746	12,734	*2,985	*4,764	-	-	12,122,068	28,580,556		
\$75,000 under \$100,000.....	147,049	727,348	391,238	217,034	33,235	6,528	*4,615	*993	-	-	5,347,660	15,405,310		
\$100,000 under \$200,000.....	320,671	3,111,080	799,691	928,430	23,180	8,529	6,525	83,455	-	-	4,353,221	18,688,302		
\$200,000 under \$500,000.....	218,549	6,035,143	294,783	734,837	5,269	1,476	4,928	5,874	-	-	912,831	10,609,574		
\$500,000 under \$1,000,000.....	76,317	5,610,105	48,534	154,210	1,125	1,635	1,018	7,623	-	-	157,682	5,314,537		
\$1,000,000 under \$1,500,000.....	26,155	3,601,572	13,735	45,287	497	462	339	3,057	-	-	42,157	2,572,956		
\$1,500,000 under \$2,000,000.....	12,869	2,591,407	5,950	19,996	126	83	157	1,335	-	-	18,859	1,692,362		
\$2,000,000 under \$5,000,000.....	22,776	8,225,626	9,610	34,037	358	683	284	7,630	-	-	29,975	4,191,067		
\$5,000,000 under \$10,000,000.....	7,679	6,764,137	2,691	11,262	126	150	108	4,511	-	-	8,848	2,601,069		
\$10,000,000 or more.....	6,167	24,797,832	1,683	6,739	114	289	91	94,406	-	-	6,431	5,949,784		
Taxable returns, total.....	1,467,757	63,026,414	1,629,400	2,171,425	284,370	62,291	41,418	306,519	-	-	67,899,190	144,362,964		
No adjusted gross income.....	525	62,478	70	268	51	106	*6	*1	-	-	1,678	89,414		
\$1 under \$5,000.....	46,035	18,776	-	-	-	-	*948	*265	-	-	896,927	244,121		
\$5,000 under \$10,000.....	37,415	44,906	-	-	*2,562	*87	-	-	-	-	4,129,808	1,786,779		
\$10,000 under \$15,000.....	37,506	61,534	-	-	9,733	1,246	-	-	-	-	5,128,114	2,992,398		
\$15,000 under \$20,000.....	47,657	71,921	*3	*1	24,463	3,178	*1,959	*1,567	-	-	5,600,851	3,965,828		
\$20,000 under \$25,000.....	43,452	83,657	*982	*1,280	13,051	4,116	*2,828	*7,647	-	-	5,923,429	5,487,145		
\$25,000 under \$30,000.....	40,769	71,459	*1,982	*1,362	25,159	5,083	*2,028	*2,221	-	-	5,668,422	6,376,057		
\$30,000 under \$40,000.....	94,893	212,423	*348	*1,111	46,547	8,175	*6,843	*42,527	-	-	10,023,949	14,754,340		
\$40,000 under \$50,000.....	93,242	265,787	*2,022	*2,361	33,153	7,829	*5,970	*39,522	-	-	7,634,148	14,102,576		
\$50,000 under \$75,000.....	189,657	703,690	56,241	14,541	65,665	12,648	*2,984	*4,197	-	-	12,030,736	27,987,658		
\$75,000 under \$100,000.....	145,831	709,314	391,224	216,983	33,231	6,527	*4,614	*992	-	-	5,335,403	15,231,300		
\$100,000 under \$200,000.....	320,424	3,108,006	799,652	928,420	23,150	8,528	6,523	83,453	-	-	4,350,623	18,623,102		
\$200,000 under \$500,000.....	218,432	6,029,777	294,704	734,655	5,264	1,474	4,921	5,871	-	-	911,597	10,531,247		
\$500,000 under \$1,000,000.....	76,297	5,608,934	48,514	154,153	1,124	1,634	1,015	7,588	-	-	157,415	5,280,338		
\$1,000,000 or more.....	75,623	45,973,553	33,656	117,269	1,217	1,660	978	110,938	-	-	106,091	16,930,459		
Nontaxable returns, total.....	143,180	370,296	11,182	13,424	111,185	28,287	9,280	92,529	16,125,542	27,803,959	28,021,892	51,615,817		

Footnotes at end of table.

**Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued**  
(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Overpayment--continued				Tax due at time of filing		Predetermined estimated tax penalty	
	Refunded		Credited to 2001 estimated tax		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount				
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
<b>All returns, total.....</b>	<b>93,000,030</b>	<b>167,577,365</b>	<b>4,255,216</b>	<b>28,621,415</b>	<b>30,624,423</b>	<b>134,944,362</b>	<b>5,813,524</b>	<b>1,441,719</b>
No adjusted gross income	511,736	2,013,952	39,271	248,575	101,035	179,844	19,592	3,228
\$1 under \$5,000	9,674,662	3,759,845	87,929	60,325	2,012,351	469,517	16,044	1,406
\$5,000 under \$10,000	10,279,167	11,798,610	134,978	85,274	1,850,621	915,793	152,089	8,633
\$10,000 under \$15,000	9,601,263	15,697,538	231,033	226,670	2,002,815	1,321,318	208,280	16,793
\$15,000 under \$20,000	9,285,551	14,990,528	258,225	232,119	2,108,992	1,569,670	276,599	21,323
\$20,000 under \$25,000	8,007,257	11,446,266	259,666	250,544	1,764,799	1,602,889	287,196	25,485
\$25,000 under \$30,000	6,526,391	8,847,475	177,271	201,937	1,700,606	1,821,480	319,761	29,707
\$30,000 under \$40,000	10,229,922	15,608,376	379,139	472,419	3,021,350	3,906,471	557,772	54,702
\$40,000 under \$50,000	7,536,430	14,158,180	344,539	494,632	2,621,393	4,151,604	546,751	71,509
\$50,000 under \$75,000	11,655,083	27,245,371	693,115	1,335,185	4,919,956	11,040,037	1,104,593	152,139
\$75,000 under \$100,000	5,080,940	14,261,562	406,607	1,143,748	3,233,443	9,497,249	798,826	122,109
\$100,000 under \$200,000	3,867,368	15,273,952	697,539	3,414,350	3,704,985	22,177,940	943,617	269,456
\$200,000 under \$500,000	625,588	6,012,179	371,015	4,597,395	1,213,817	23,159,410	433,284	282,447
\$500,000 under \$1,000,000	78,343	2,119,718	96,578	3,194,819	236,361	13,249,211	94,784	155,978
\$1,000,000 under \$1,500,000	17,761	847,770	29,269	1,725,186	56,700	6,404,193	23,298	56,323
\$1,500,000 under \$2,000,000	7,239	520,765	13,789	1,171,597	25,454	4,361,584	10,265	32,227
\$2,000,000 under \$5,000,000	10,706	1,154,639	22,595	3,036,428	36,345	11,211,442	15,023	67,703
\$5,000,000 under \$10,000,000	2,834	635,735	7,103	1,965,334	8,655	6,384,509	3,668	31,730
\$10,000,000 or more	1,790	1,184,905	5,556	4,764,879	4,748	11,520,102	2,082	38,821
<b>Taxable returns, total.....</b>	<b>65,203,891</b>	<b>116,509,574</b>	<b>3,877,660</b>	<b>27,873,389</b>	<b>28,794,419</b>	<b>133,314,430</b>	<b>5,515,570</b>	<b>1,411,852</b>
No adjusted gross income	1,149	54,513	660	34,901	4,027	57,316	720	687
\$1 under \$5,000	868,773	232,734	35,249	11,388	1,389,437	255,442	*2,848	*121
\$5,000 under \$10,000	4,090,685	1,755,389	61,543	31,390	1,397,622	603,285	109,770	5,893
\$10,000 under \$15,000	5,012,264	2,875,952	155,464	116,447	1,795,570	1,109,817	160,991	12,698
\$15,000 under \$20,000	5,453,244	3,798,362	215,199	167,467	1,945,316	1,376,107	231,108	17,922
\$20,000 under \$25,000	5,773,258	5,277,748	229,018	209,397	1,634,580	1,409,942	236,760	20,903
\$25,000 under \$30,000	5,560,908	6,200,649	157,084	175,408	1,623,952	1,653,625	285,693	25,997
\$30,000 under \$40,000	9,790,144	14,341,661	356,894	412,679	2,965,095	3,778,123	529,305	51,353
\$40,000 under \$50,000	7,406,579	13,622,441	338,334	480,135	2,606,495	4,102,498	536,100	69,385
\$50,000 under \$75,000	11,569,939	26,692,134	682,537	1,295,724	4,914,155	11,021,534	1,099,563	151,189
\$75,000 under \$100,000	5,068,974	14,101,888	403,390	1,129,413	3,232,317	9,492,886	797,796	121,767
\$100,000 under \$200,000	3,865,043	15,224,318	696,983	3,398,785	3,703,918	22,164,204	942,595	268,772
\$200,000 under \$500,000	624,596	5,949,661	370,594	4,581,586	1,213,703	23,158,757	433,220	282,393
\$500,000 under \$1,000,000	78,136	2,093,484	96,477	3,186,874	236,342	13,249,139	94,774	155,976
\$1,000,000 or more	40,200	4,288,662	78,232	12,641,797	131,888	39,881,754	54,327	226,797
<b>Nontaxable returns, total.....</b>	<b>27,796,139</b>	<b>51,067,791</b>	<b>377,555</b>	<b>748,026</b>	<b>1,830,003</b>	<b>1,629,932</b>	<b>297,954</b>	<b>29,867</b>

\* Estimate should be used with caution due to the small number of sample returns on which it is based.

\*\* Data combined to avoid disclosure of information for specific taxpayers.

(Z) Less than \$500.

NOTE: Detail may not add to total because of rounding.

**Table 3.4--Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	Adjusted gross income	Modified taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>All returns</b>									
All tax rates.....	105,254,144	6,255,479,877	4,544,454,724	2,102,758,318	1,008,640,394	514,103,193	979,416,711	15.7	21.6
10 percent.....	1,239,906	16,073,905	5,526,181	5,525,082	552,754	552,508	513,415	3.2	9.3
15 percent (Form 8814).....	22,171	-5,793	25,701	25,701	3,855	3,855	15,737	(X)	61.2
15 percent.....	68,277,153	1,895,800,696	1,015,294,204	997,113,758	151,410,696	149,567,064	129,924,012	6.9	12.8
20 percent.....	1,396,709	209,925,287	163,406,083	112,559,841	29,337,306	22,511,968	30,236,001	14.4	18.5
25 percent.....	45,524	8,556,124	7,177,733	1,568,072	1,425,500	392,018	1,451,686	17.0	20.2
28 percent.....	67,436	6,579,824	5,131,252	307,623	1,039,695	86,134	1,034,590	15.7	20.2
28 percent (capital gains).....	27,243,957	2,060,878,797	1,549,300,652	335,962,198	297,985,907	94,069,415	291,538,275	14.1	18.8
31 percent.....	3,924,396	576,327,152	471,862,727	81,876,009	112,453,232	25,381,563	113,202,803	19.6	24.0
36 percent.....	1,569,935	428,868,704	369,823,904	73,980,668	99,754,259	26,633,040	100,178,224	23.4	27.1
39.6 percent.....	921,356	1,047,120,135	951,976,119	489,420,352	313,510,924	193,810,459	310,190,563	29.6	32.6
Form 8615.....	545,600	5,355,047	4,930,169	4,419,014	1,166,267	1,095,169	1,131,405	21.1	22.9
<b>Joint returns and returns of surviving spouses</b>									
All tax rates.....	45,034,053	4,222,346,268	3,134,786,665	1,354,243,588	724,081,523	356,885,880	704,795,790	16.7	22.5
10 percent.....	249,042	7,834,768	2,459,722	2,459,393	246,008	245,939	232,047	3.0	9.4
15 percent (Form 8814).....	15,488	-80,007	18,313	18,313	2,746	2,746	15,431	(X)	84.3
15 percent.....	24,339,522	1,009,793,406	539,829,943	529,998,830	80,503,973	79,499,825	67,981,795	6.7	12.6
20 percent.....	763,883	147,277,143	114,464,382	80,779,303	20,723,975	16,155,861	21,350,511	14.5	18.7
25 percent.....	33,065	6,685,102	5,580,333	1,230,286	1,105,390	307,572	1,123,626	16.8	20.1
28 percent.....	46,186	4,882,635	3,730,227	140,333	747,931	39,293	732,627	15.0	19.6
28 percent (capital gains).....	15,418,387	1,437,769,406	1,063,601,346	225,387,739	205,272,347	63,108,567	199,471,734	13.9	18.8
31 percent.....	2,186,116	384,715,030	310,417,271	47,391,519	73,415,182	14,691,371	73,938,682	19.2	23.8
36 percent.....	1,201,529	341,378,919	292,660,259	56,474,756	78,299,222	20,330,912	78,597,888	23.0	26.9
39.6 percent.....	780,834	882,089,865	802,026,869	410,363,116	263,764,749	162,503,794	261,351,449	29.6	32.6
Form 8615.....	-	-	-	-	-	-	-	(X)	(X)
<b>Separate returns of married persons</b>									
All tax rates.....	2,222,887	112,217,984	84,597,060	41,423,381	19,980,020	11,334,247	19,522,511	17.4	23.1
10 percent.....	10,502	234,093	62,085	61,968	6,214	6,197	5,058	2.2	8.1
15 percent (Form 8814).....	†	†	†	†	†	†	†	(X)	(X)
15 percent.....	1,253,060	25,937,731	14,285,802	14,167,041	2,136,989	2,125,056	1,956,710	7.5	13.7
20 percent.....	14,126	4,552,245	3,472,388	3,146,622	672,663	629,324	717,567	15.8	20.7
25 percent.....	†	†	†	†	†	†	†	(X)	(X)
28 percent.....	†	†	†	†	†	†	†	(X)	(X)
28 percent (capital gains).....	744,741	33,705,330	25,121,386	6,675,671	4,834,442	1,869,188	4,760,343	14.1	18.9
31 percent.....	131,500	11,113,760	9,047,326	1,452,650	2,152,749	450,322	2,162,154	19.5	23.9
36 percent.....	40,680	5,904,480	5,114,458	1,038,055	1,369,837	373,700	1,374,832	23.3	26.9
39.6 percent.....	27,088	30,533,754	27,294,178	14,795,318	8,764,230	5,858,946	8,499,924	27.8	31.1
Form 8615.....	-	-	-	-	-	-	-	(X)	(X)
<b>Returns of heads of households</b>									
All tax rates.....	12,421,206	419,598,692	232,841,988	157,770,260	41,833,501	28,116,044	34,305,354	8.2	14.7
10 percent.....	21,171	611,144	262,248	262,248	26,224	26,225	20,875	3.4	8.0
15 percent (Form 8814).....	†	†	†	†	†	†	†	(X)	(X)
15 percent.....	10,886,454	286,764,434	130,678,484	129,665,571	19,554,008	19,449,836	12,479,049	4.4	9.5
20 percent.....	63,396	6,758,325	5,324,537	3,096,158	917,501	619,232	920,440	13.6	17.3
25 percent.....	†	†	†	†	†	†	†	(X)	(X)
28 percent.....	†	†	†	†	†	†	†	(X)	(X)
28 percent (capital gains).....	1,318,375	88,874,281	64,859,489	13,590,857	11,991,756	3,805,440	11,613,958	13.1	17.9
31 percent.....	72,268	10,905,732	8,903,594	1,654,823	2,158,312	512,995	2,186,667	20.1	24.6
36 percent.....	36,607	8,966,282	7,753,458	1,503,681	2,116,755	541,325	2,120,426	23.6	27.3
39.6 percent.....	15,699	16,487,405	14,919,586	7,962,316	5,040,814	3,153,077	4,934,351	29.9	33.1
Form 8615.....	-	-	-	-	-	-	-	(X)	(X)
<b>Returns of single persons</b>									
All tax rates.....	45,575,998	1,501,316,933	1,092,227,012	549,321,089	222,745,350	117,767,024	220,793,057	14.7	20.2
10 percent.....	959,191	7,393,900	2,742,125	2,741,474	274,309	274,147	255,435	3.5	9.3
15 percent (Form 8814).....	-	-	-	-	-	-	-	(X)	(X)
15 percent.....	31,798,117	573,305,125	330,499,975	323,282,316	49,215,726	48,492,347	47,506,459	8.3	14.4
20 percent.....	555,304	51,337,574	40,144,776	25,537,758	7,023,167	5,107,552	7,247,483	14.1	18.1
25 percent.....	10,718	1,487,392	1,274,413	224,544	252,125	56,136	254,820	17.1	20.0
28 percent.....	21,249	1,687,351	1,391,371	167,258	289,830	46,832	299,998	17.8	21.6
28 percent (capital gains).....	9,762,454	500,529,780	395,718,431	90,307,931	75,887,361	25,286,221	75,692,240	15.1	19.1
31 percent.....	1,534,511	169,592,630	143,494,536	31,377,017	34,726,989	9,726,875	34,915,300	20.6	24.3
36 percent.....	291,119	72,619,023	64,295,729	14,964,176	17,968,445	5,387,103	18,085,079	24.9	28.1
39.6 percent.....	97,735	118,009,111	107,735,486	56,299,601	35,941,132	22,294,642	35,404,839	30.0	32.9
Form 8615.....	545,600	5,355,047	4,930,169	4,419,014	1,166,267	1,095,169	1,131,405	21.1	22.9

(X) Percentage not computed

\* Estimate should be used with caution due to the small number of sample returns on which it is based.

† Data deleted to avoid disclosure of information for specific taxpayers Deleted data are included in appropriate totals

NOTE: Detail may not add to totals because of rounding

**Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns with modified taxable income	Taxable income	Modified taxable income	Tax generated at all rates	Tax generated at specific rate					
					10 percent			15 percent (from Form 8814)		
					Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total.....	105,254,144	4,544,242,347	4,544,454,724	1,006,640,394	9,407,394	40,421,905	4,042,634	348,381	276,017	41,412
Under \$2,000.....	728,355	403,500	407,564	53,222	495,906	223,790	22,417	3,320	3,731	560
\$2,000 under \$4,000.....	772,689	1,164,830	1,179,015	175,650	487,205	519,790	52,003	*948	*2,656	*398
\$4,000 under \$6,000.....	1,770,153	2,271,887	2,272,602	345,189	310,026	495,566	49,563	*948	*664	*100
\$6,000 under \$8,000.....	2,168,907	4,372,394	4,394,476	660,409	262,459	496,403	49,645	*972	*2,042	*306
\$8,000 under \$10,000.....	2,975,905	7,419,540	7,422,399	1,114,373	289,120	515,877	51,610	*2,175	*2,817	*422
\$10,000 under \$12,000.....	2,920,227	11,477,791	11,477,900	1,701,847	265,176	621,594	62,175	*5	*8	*1
\$12,000 under \$14,000.....	3,396,633	16,198,328	16,201,206	2,419,538	220,331	534,888	53,510	*2,894	*4,748	*712
\$14,000 under \$16,000.....	3,977,962	22,398,362	22,401,665	3,341,833	262,234	648,534	64,858	*5,870	*4,506	*676
\$16,000 under \$18,000.....	4,192,127	28,494,359	28,497,321	4,249,634	300,435	703,598	70,375	*2,851	*2,812	*421
\$18,000 under \$20,000.....	4,287,589	35,484,903	35,527,215	5,293,477	296,253	888,463	88,862	*3,855	*1,531	*230
\$20,000 under \$25,000.....	9,585,445	108,031,449	108,030,830	16,109,360	743,700	2,400,726	240,108	*3,811	*3,347	*502
\$25,000 under \$30,000.....	8,235,563	127,600,390	127,608,814	19,046,013	725,454	2,453,723	245,411	*7,246	*7,332	*1,100
\$30,000 under \$40,000.....	13,410,399	289,468,391	289,490,599	44,307,242	1,284,217	5,267,751	526,821	12,679	10,395	1,559
\$40,000 under \$50,000.....	10,376,331	305,175,955	305,222,306	49,596,589	1,052,261	4,704,327	470,492	21,942	13,571	2,040
\$50,000 under \$75,000.....	17,026,414	724,730,198	724,735,063	123,389,614	1,771,573	9,741,786	974,250	50,681	33,931	5,092
\$75,000 under \$100,000.....	8,585,345	537,645,034	537,652,653	103,922,256	329,076	3,903,098	390,326	71,508	39,919	5,990
\$100,000 under \$200,000.....	8,076,677	821,705,724	821,745,446	185,016,291	220,585	3,851,303	385,138	94,179	87,084	13,062
\$200,000 under \$500,000.....	2,132,745	521,942,794	521,950,125	144,638,780	62,120	1,479,381	147,940	43,757	36,915	5,538
\$500,000 under \$1,000,000.....	395,413	239,349,218	239,364,402	75,682,396	15,148	468,135	46,814	11,025	10,548	1,582
\$1,000,000 under \$1,500,000.....	99,333	108,725,941	108,721,787	35,307,670	4,300	140,267	14,027	3,479	3,430	515
\$1,500,000 under \$2,000,000.....	44,504	69,595,617	69,593,141	22,634,618	2,392	83,058	8,306	1,261	1,257	189
\$2,000,000 under \$5,000,000.....	66,651	181,760,398	181,746,298	58,561,043	4,331	158,555	15,856	2,074	1,900	285
\$5,000,000 under \$10,000,000.....	17,576	109,905,445	109,903,190	34,570,570	1,606	62,394	6,239	500	493	74
\$10,000,000 or more.....	11,201	268,919,902	268,908,707	76,502,781	1,488	58,900	5,890	399	382	57

Size of adjusted gross income	Tax generated at specific rate								
	15 percent			20 percent			25 percent		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total.....	103,630,686	2,272,668,808	340,900,291	10,763,975	493,969,412	98,793,867	409,610	8,521,816	2,130,509
Under \$2,000.....	317,249	144,708	21,706	-	-	-	-	-	-
\$2,000 under \$4,000.....	489,458	402,597	60,390	-	-	-	-	-	-
\$4,000 under \$6,000.....	1,643,144	1,473,950	221,093	-	-	-	-	-	-
\$6,000 under \$8,000.....	2,089,056	3,603,201	540,480	-	-	-	-	-	-
\$8,000 under \$10,000.....	2,877,806	6,641,863	996,279	-	-	-	-	-	-
\$10,000 under \$12,000.....	2,851,067	10,724,172	1,608,626	-	-	-	-	-	-
\$12,000 under \$14,000.....	3,346,703	15,480,792	2,322,119	-	-	-	-	-	-
\$14,000 under \$16,000.....	3,917,115	21,551,786	3,232,768	-	-	-	-	-	-
\$16,000 under \$18,000.....	4,138,983	27,703,296	4,155,494	-	-	-	-	-	-
\$18,000 under \$20,000.....	4,237,913	34,509,481	5,176,422	-	-	-	-	-	-
\$20,000 under \$25,000.....	9,492,816	105,430,869	15,814,630	-	-	-	-	-	-
\$25,000 under \$30,000.....	8,180,391	124,852,531	18,727,880	10,582	5,715	1,144	-	-	-
\$30,000 under \$40,000.....	13,338,616	274,917,058	41,237,559	382,093	613,258	122,651	*3,306	*2,404	*601
\$40,000 under \$50,000.....	10,328,037	267,926,122	40,188,918	641,196	2,327,280	465,447	*6,746	*12,296	*3,075
\$50,000 under \$75,000.....	18,976,572	591,182,597	88,677,390	2,306,784	11,492,030	2,298,388	46,117	174,942	43,741
\$75,000 under \$100,000.....	8,551,864	344,926,537	51,738,981	2,392,279	16,297,463	3,259,501	73,250	307,224	76,817
\$100,000 under \$200,000.....	8,030,519	329,507,563	49,426,134	3,334,007	52,569,839	10,513,963	149,502	1,909,338	477,357
\$200,000 under \$500,000.....	2,110,201	86,586,059	12,987,909	1,248,095	66,551,510	13,310,311	85,899	2,318,350	579,597
\$500,000 under \$1,000,000.....	385,925	15,821,060	2,373,159	261,412	45,856,808	9,171,360	25,631	1,392,909	348,231
\$1,000,000 under \$1,500,000.....	95,984	3,928,136	589,220	70,787	26,320,918	5,264,183	6,942	489,534	122,384
\$1,500,000 under \$2,000,000.....	42,587	1,742,390	261,359	32,601	19,074,128	3,814,826	3,615	357,612	89,403
\$2,000,000 under \$5,000,000.....	62,852	2,561,089	384,163	50,675	59,086,573	11,817,315	5,660	733,158	183,290
\$5,000,000 under \$10,000,000.....	16,083	653,740	98,061	13,994	43,019,565	8,603,913	1,637	330,336	82,584
\$10,000,000 or more.....	8,745	397,010	59,552	9,471	150,754,326	30,150,865	1,305	493,714	123,429

Footnotes at end of table

**Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax generated at specific rate								
	28 percent (capital gains)			28 percent			31 percent		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>Total.....</b>	<b>104,922</b>	<b>1,951,428</b>	<b>546,403</b>	<b>33,728,994</b>	<b>816,986,775</b>	<b>228,756,297</b>	<b>6,415,727</b>	<b>223,573,114</b>	<b>69,307,665</b>
Under \$2,000.....	-	-	-	-	-	-	-	-	-
\$2,000 under \$4,000.....	-	-	-	-	-	-	-	-	-
\$4,000 under \$6,000.....	-	-	-	-	-	-	-	-	-
\$6,000 under \$8,000.....	-	-	-	-	-	-	-	-	-
\$8,000 under \$10,000.....	-	-	-	-	-	-	-	-	-
\$10,000 under \$12,000.....	-	-	-	-	-	-	-	-	-
\$12,000 under \$14,000.....	-	-	-	-	-	-	-	-	-
\$14,000 under \$16,000.....	-	-	-	-	-	-	-	-	-
\$16,000 under \$18,000.....	-	-	-	-	-	-	-	-	-
\$18,000 under \$20,000.....	-	-	-	*948	*1,343	*376	-	-	-
\$20,000 under \$25,000.....	-	-	-	*3,014	*318	*89	-	-	-
\$25,000 under \$30,000.....	-	-	-	52,786	55,189	15,453	-	-	-
\$30,000 under \$40,000.....	-	-	-	2,777,734	8,408,602	2,354,409	-	-	-
\$40,000 under \$50,000.....	*4,106	*10,715	*3,001	3,497,469	30,146,971	8,441,152	-	-	-
\$50,000 under \$75,000.....	18,224	67,461	18,889	8,963,640	111,271,913	31,156,136	138,899	491,861	152,477
\$75,000 under \$100,000.....	29,127	42,068	11,779	7,964,426	163,944,285	45,904,400	776,385	8,088,873	2,507,551
\$100,000 under \$200,000.....	35,025	189,920	53,180	7,803,232	350,400,050	98,112,014	2,972,810	78,243,582	24,255,510
\$200,000 under \$500,000.....	12,898	84,464	23,650	2,063,654	117,990,535	33,037,350	1,943,310	104,245,368	32,316,064
\$500,000 under \$1,000,000.....	2,417	157,131	43,997	378,208	21,866,020	6,122,486	365,641	20,300,456	6,293,141
\$1,000,000 under \$1,500,000.....	975	147,151	41,202	94,445	5,439,205	1,522,977	91,660	5,107,435	1,583,305
\$1,500,000 under \$2,000,000.....	507	117,935	33,022	41,854	2,419,893	677,570	40,868	2,277,210	705,935
\$2,000,000 under \$5,000,000.....	825	401,380	112,386	62,046	3,569,923	999,578	60,844	3,403,585	1,055,111
\$5,000,000 under \$10,000,000.....	402	292,246	81,829	15,897	915,967	256,471	15,736	881,384	273,229
\$10,000,000 or more.....	415	440,957	123,468	9,642	556,561	155,837	9,575	533,360	165,342

  

Size of adjusted gross income	Tax generated at specific rate								
	36 percent			39.6 percent			Form 8615		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
<b>Total.....</b>	<b>2,491,332</b>	<b>192,234,038</b>	<b>69,204,254</b>	<b>921,396</b>	<b>489,432,594</b>	<b>193,815,307</b>	<b>545,600</b>	<b>4,419,014</b>	<b>1,095,169</b>
Under \$2,000.....	-	-	-	-	-	-	98,141	35,335	8,484
\$2,000 under \$4,000.....	-	-	-	-	-	-	169,980	253,969	62,775
\$4,000 under \$6,000.....	-	-	-	-	-	-	87,406	302,423	74,364
\$6,000 under \$8,000.....	-	-	-	-	-	-	56,276	292,831	69,919
\$8,000 under \$10,000.....	-	-	-	-	-	-	36,754	261,843	65,968
\$10,000 under \$12,000.....	-	-	-	-	-	-	13,781	132,126	30,938
\$12,000 under \$14,000.....	-	-	-	-	-	-	15,293	180,777	43,087
\$14,000 under \$16,000.....	-	-	-	-	-	-	14,544	196,839	43,416
\$16,000 under \$18,000.....	-	-	-	-	-	-	*5,809	*87,615	*23,185
\$18,000 under \$20,000.....	-	-	-	-	-	-	*7,653	*126,396	*27,507
\$20,000 under \$25,000.....	-	-	-	-	-	-	9,517	195,570	53,882
\$25,000 under \$30,000.....	-	-	-	-	-	-	*9,602	*234,324	*54,916
\$30,000 under \$40,000.....	-	-	-	-	-	-	*8,501	*271,131	*63,391
\$40,000 under \$50,000.....	-	-	-	-	-	-	*1,850	*81,024	*22,023
\$50,000 under \$75,000.....	-	-	-	-	-	-	*5,485	*278,542	*61,692
\$75,000 under \$100,000.....	*5,119	*10,199	*3,672	-	-	-	*1,341	*92,988	*21,957
\$100,000 under \$200,000.....	272,307	4,653,272	1,675,178	4,679	75,378	29,850	*2,330	*258,115	*73,198
\$200,000 under \$500,000.....	1,651,429	117,527,494	42,309,898	396,962	24,923,176	9,869,578	*722	*206,873	*50,819
\$500,000 under \$1,000,000.....	349,945	43,422,096	15,631,955	319,895	89,858,525	35,583,976	*358	*210,713	*65,678
\$1,000,000 under \$1,500,000.....	88,666	11,059,178	3,981,304	82,674	55,947,581	22,155,242	122	138,952	33,306
\$1,500,000 under \$2,000,000.....	39,689	4,976,846	1,791,665	37,300	38,465,304	15,232,260	*49	*77,509	*20,082
\$2,000,000 under \$5,000,000.....	59,219	7,436,438	2,677,118	55,848	104,219,312	41,270,848	64	174,386	45,090
\$5,000,000 under \$10,000,000.....	15,477	1,950,950	702,342	14,806	61,706,343	24,435,712	*13	*89,775	*30,116
\$10,000,000 or more.....	9,480	1,197,564	431,123	9,232	114,236,974	45,237,842	*9	*238,958	*49,376

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

**Table 3.6--Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	All returns			Joint returns and surviving spouses		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All tax rates.....</b>	<b>105,254,144</b>	<b>4,544,454,721</b>	<b>1,008,633,322</b>	<b>45,034,063</b>	<b>3,134,788,664</b>	<b>724,077,757</b>
10 percent	9,407,394	40,421,905	4,042,191	4,162,759	22,297,615	2,229,762
15 percent (Form 8814)	348,381	276,017	41,412	305,543	248,795	37,328
15 percent	103,530,686	2,272,668,608	340,900,291	44,699,014	1,415,664,794	212,349,719
20 percent	10,753,975	493,969,412	98,793,882	7,064,845	376,788,720	75,357,744
25 percent	409,610	8,521,816	2,130,454	288,846	6,905,034	1,726,259
28 percent (capital gains)	104,922	1,951,428	546,400	74,780	1,436,165	402,126
28 percent	33,728,994	816,986,775	228,756,297	19,633,052	588,109,185	164,670,572
31 percent	6,415,727	223,573,114	69,307,665	4,168,479	157,412,666	48,797,926
36 percent	2,491,332	192,234,038	69,204,254	1,982,363	155,562,574	56,002,527
39.6 percent	921,396	489,432,594	193,815,307	780,834	410,363,116	162,503,794
Form 8615	545,600	4,419,014	1,095,169	-	-	-

  

Tax rate classes	Separate returns of married persons			Returns of heads of households			Returns of single persons		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
<b>All tax rates.....</b>	<b>2,222,887</b>	<b>84,597,060</b>	<b>19,979,927</b>	<b>12,421,205</b>	<b>232,841,987</b>	<b>41,833,044</b>	<b>45,575,998</b>	<b>1,092,227,006</b>	<b>222,742,594</b>
10 percent	72,162	333,273	33,327	458,314	1,966,137	196,614	4,714,159	15,824,879	1,582,488
15 percent (Form 8814)	4,147	1,630	244	36,335	23,982	3,599	2,355	1,610	242
15 percent	2,208,448	35,047,522	5,257,128	12,389,708	181,913,095	27,286,964	44,233,515	640,043,196	96,006,479
20 percent	156,730	14,005,709	2,801,142	281,163	8,901,886	1,780,377	3,251,237	94,273,096	18,854,619
25 percent	4,298	240,276	60,069	6,179	137,587	34,397	110,287	1,238,919	309,730
28 percent (capital gains)	262	96,007	26,882	68	13,285	3,720	29,812	405,971	113,672
28 percent	944,010	13,987,333	3,916,453	1,442,949	23,604,812	6,609,347	11,708,983	191,285,445	53,559,925
31 percent	199,269	3,333,217	1,033,297	124,573	4,596,995	1,425,068	1,923,407	58,230,236	18,051,373
36 percent	67,768	2,756,775	992,439	52,305	3,721,892	1,339,881	388,895	30,192,797	10,869,407
39.6 percent	27,088	14,795,318	5,858,946	15,699	7,962,316	3,153,077	97,776	56,311,843	22,299,490
Form 8615	-	-	-	-	-	-	545,600	4,419,014	1,095,169

NOTE: Detail may not add to totals because of rounding

## Section 4

## Explanation of Terms

The Explanation of Terms section is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

The definitions and explanation in this section relate to column or row titles used in one or more tables in this report. They provide background or limitations to such titles, and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol  $\Delta$  have been revised for 2000 to reflect changes in the law.

### **Additional Child Tax Credit $\Delta$**

(line 62, Form 1040)

See "Child Tax Credit."

### **Additional Standard Deduction**

(included in line 36, Form 1040)

See "Standard Deduction."

### **Additional Taxes**

(line 40, Form 1040)

Taxes calculated on Form 4972, *Tax on Lump-Sum Distributions* were reported here. Also tax from recapture of an education credit was reported here.

### **Adjusted Gross Income Less Deficit**

(line 33, Form 1040)

Income that had to be reported for the calculation of total income (line 22, Form 1040) and of adjusted gross income included the following:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Dividends and capital gain distributions;
- Taxable refunds of state and local income taxes;
- Alimony and separate maintenance payments;
- Net income derived from a business, profession, or farm;
- Net gain from the sale of capital assets;

- Net gain from the sale of business property;
- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Rents and royalties;
- Distributive share of partnership or S corporation net income;
- Net income from an estate or trust;
- Unemployment compensation;
- Taxable amounts of social security and railroad retirement (Tier 1) payments;
- Prizes, awards, and gambling winnings;
- Jury duty fees;
- Amounts received that were claimed as a deduction or credit in a prior year; and
- Bartering income;
- Alaska permanent fund dividends;
- Qualified state tuition program earnings.

Some reported income was fully or partially excluded from total income for 2000. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of social security benefits and railroad retirement benefits (only reported if there was also a taxable amount);
- Limited exclusion of qualified foreign earned income;
- Exclusion of part or all of the gain from sale of principal residence up to \$250,000 (\$500,000 on joint returns); and

From total income, the following statutory adjustments (lines 23 through 31, Form 1040) were subtracted to arrive at adjusted gross income (line 33, Form 1040):

- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- Certain student loan interest;
- Medical savings accounts;
- Moving expenses;
- One-half of self-employment tax;
- Self-employed health insurance deduction;

- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;
- Certain expenses of qualified performing artists;
- Amount of jury duty pay reported on line 21, Form 1040, that was repaid to employers;
- Deduction for clean-fuel vehicles; and
- Employee business expenses of fee-basis state or local government officials

A deficit occurred if the allowable exclusions and deductions exceeded gross income, (i.e., the amount on line 32 was greater than the amount on line 22).

## Adjustments

See "Statutory Adjustments."

## Adoption Credit

(line 48, Form 1040)

This nonrefundable credit (reported on Form 8839) was available to taxpayers who paid qualified adoption expenses in 2000, or for qualified expenses paid in 1999 in connection with adoption of domestic children, for an adoption that was final in or before 2000. The credit could have been as much as \$5,000 for each child (\$6,000 for a child with special needs).

## Advance Earned Income Credit Payments

(line 55, Form 1040)

Taxpayers who believed they would be eligible for the earned income credit at the end of the year could have received part of the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return where they



either increased the balance due amount or reduced the amount of the overpayment.

### **Alimony Paid**

(line 31a, Form 1040)

Payments made as alimony or separate maintenance counted as a deduction (an adjustment to total income) for the person paying them.

### **Alimony Received**

(line 11, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them.

### **All Other Taxes $\Delta$**

(lines 52, 53, 54, 56, 57 Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax; tax from the recapture of the investment credit, the low income housing credit, qualified electric vehicle credit, and the Indian employment credit; social security and Medicare taxes on tip income, penalty tax on qualified retirement plans, and tax on medical savings accounts; household employment taxes, recapture of federal mortgage subsidy, and other unspecified taxes which included uncollected FICA (or social security) tax on tips; excess golden parachute payments; and section 72 penalty taxes. New for 1999, the statistics included tax from recapture of education credits. This differs slightly from the "other taxes" portion of the Form 1040 itself, which included the taxes listed above plus the advance earned income credit payments, received. Another item not included in all other taxes but instead is included in "total income tax" is tax from Form 4970, *Tax on Accumulation Distribution of Trusts*. (See also "Taxable and Nontaxable Returns" and "Total Income Tax.")

### **Alternative Minimum Tax $\Delta$**

(line 41, Form 1040)

The alternative minimum tax (AMT) was levied on benefits received in the form of

deductions and exclusions which reduced an individual's regular effective tax rate. These benefits, known as "alternative minimum tax preferences and adjustments," resulted from the treatment that the tax law gave to particular income and expense items. Alternative minimum taxable income (line 21, Form 6251) was defined as taxable income for ordinary income tax purposes adjusted for net operating losses from other tax years plus the amount of adjustments and preferences.

Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$45,000. The maximum amount for a single or head of household taxpayer was \$33,750, and for a married couple filing separately, \$22,500. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$247,500. For joint returns the range was \$150,000 to \$330,000, and for married couples filing separately, the range was \$75,000 to \$165,000.

If there was an amount remaining after subtracting the exemption, the first \$175,000 (\$87,500 or less if married filing separately) was taxed at a 26 percent rate; any excess was taxed at a 28 percent rate, except that capital gains are taxed at the same rates under the AMT as under the regular income tax. This amount was then reduced by the recalculated alternative minimum tax foreign tax credit, and regular income tax before credits (line 40, Form 1040 minus the regular foreign tax credit, line 43, Form 1040) to arrive at the alternative minimum tax.

Starting in Tax Year 2000, credits (such as the child tax credit, child care credit, etc.) could be taken against the AMT.

### **Basic Standard Deduction**

(included in line 36, Form 1040)

See "Standard Deduction."

## Business or Profession Net Income or Loss

(line 12, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of a nonfarm business, including self-employed members of a profession.

If two or more sole proprietorships were operated by the same taxpayer, the single amount of net income or loss included in the adjusted gross income represented the combined net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were made on the individual income tax return.

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net income. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other Income" (line 21, Form 1040).

Information on sole proprietorships, business receipts, and expenditures can be found in the Summer 2002 issue of the *Statistics of Income Bulletin*.

## Capital Assets

See "Sales of Capital Assets, Net Gain or Loss."

## Capital Gain Distributions Reported on Form 1040

(included in line 13, Form 1040)

Taxpayers who had capital gains strictly from capital gain distributions could enter the amount directly on line 13, Form 1040.

## Capital Gain Distributions Reported on Schedule D

(line 13, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

## Capital Gains and Losses

See "Sales of Capital Assets, Net Gain or Loss."

## Casualty or Theft Loss Deduction, Nonbusiness

(line 19, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. (See also "Total Itemized Deductions.")

## Child Care Credit

(line 44, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age. Qualified expenses included those for services performed within the home by non-dependent baby-sitters, maids, or cooks. Expenditures paid for the care of children under the age 13 or any other qualified individuals for out-of-home, non-institutional care qualified for the child care credit. If the taxpayer omitted or used an invalid Social Security number or employer identification number (EIN) for the child care provider, the IRS had the authority to use mathematical error procedures to change the child care credit.

The maximum amount of care-related expenses on which the credit could be based with one qualifying child or dependent, was the smaller of earned income or \$2,400; with more than one dependent the credit was based on the

smaller of earned income or \$4,800. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 30 percent of eligible expenses for taxpayers with adjusted gross income of \$10,000 or less. The credit was reduced by one percentage point for each \$2,000 or fraction thereof of adjusted gross income in excess of \$10,000 up to \$28,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income over \$28,000.

The amount of the credit which could be claimed was limited to income tax before credits, and any excess was not refundable.

### **Child Tax Credit**

(line 47, Form 1040)

A credit was allowed for each qualifying child under 17. To be a qualifying child, the person had to be a son, daughter, stepson, stepdaughter, grandchild, or qualifying foster child for whom the taxpayer claims a dependent exemption. For families with no more than two children the credit was nonrefundable; for families with more than two children the credit called the additional child tax credit, could have been refundable. The credit was phased out by \$50 for each \$1,000, or fraction thereof, that AGI exceeded: \$110,000 for taxpayers filing jointly; \$55,000 for married filing separately; and \$75,000 for single filers. The taxpayer could claim up to \$500 for each child meeting the AGI phase out guidelines.

An additional child tax credit for taxpayers with three or more qualifying children could have been refundable. The taxpayer had to meet the general requirements and some additional requirements. The additional child tax credit was not included in credits but instead as a payment (line 62, Form 1040).

### **Contributions Deduction**

(lines 15-18, Schedule A)

Taxpayers could deduct contributions to certain organizations that were religious, charitable, educational, scientific, or literary in purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid in doing volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A. Cash contributions were generally limited to one-half of the taxpayer's AGI, while contributions of capital gain property were generally limited to 30 percent (20 percent in certain cases) of the taxpayer's AGI. Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years). For all charitable contributions of \$250 or more, a written acknowledgment from the qualified recipient organization was required.

### **Credit for Federal Tax on Gasoline and Special Fuels**

(line 64b, Form 1040)

This credit (claimed on Form 4136) was allowed for federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, provided the fuel was used for certain purposes (such as farm or non-highway use in a trade or business), bought at a price that included the tax, and a refund of the tax was not requested or received. The credit could reduce unpaid total tax liability or could be refunded. A one-time refundable credit was allowed to the original purchaser of a new, qualified diesel-powered highway vehicle. The credit was \$102 for a car and \$198 for a light truck or van.

### **Credit for the Elderly or Disabled**

(line 45, Form 1040)

A credit (claimed on Schedule R) for the elderly or permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65 who had retired with a

permanent and total disability and who had received taxable income from a public or private employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of social security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits that were excluded from income under any other provisions of the law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least twelve months, or was determined to be terminal.

The maximum credit available (\$1,125) was limited to total income tax with any excess not refundable, and was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require the reporting of social security benefits as taxable income, the taxpayer could not take the credit.

### **Credit from Regulated Investment Companies**

(line 64a, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit (claimed on Form 2439) for their proportionate share of the tax paid.

### **Credit to 2001 Estimated Tax**

(line 68, Form 1040)

This amount was the part of the overpayment of 2000 tax which taxpayers specifically requested to be credited to their estimated tax for 2001. (See also "Overpayment" and "Estimated Tax Payments.")

### **Deduction of Self-Employment Tax**

(line 27, Form 1040)

If a taxpayer had income from self-employment and owed self-employment tax, one-half of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment to total income in the calculation of AGI. (See also "Self-Employment Tax.")

### **Dividends**

(line 9, Form 1040)

Dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, partnerships, or regulated investment companies. Dividends also included distributions from money market mutual funds.

Dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude amounts paid on deposits or withdrawable accounts in banks, mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income.

### **Earned Income Credit $\Delta$**

(line 60a, Form 1040)

The earned income credit (EIC) for 2000 was a maximum of \$2,353 for one qualifying child, \$3,888 for two or more qualifying children, and \$353 for taxpayers with no qualifying children. To be eligible for the credit with children, the taxpayers must have had a qualifying child living with them for more than half the year and have had earned income and modified adjusted gross income each less than \$27,413 (\$31,152 if more than one qualifying child). To be eligible for the credit without children, the taxpayer must have had earned income and modified adjusted gross income less than \$10,380 and they (or their spouse) must have been at least 25 years of age and less than 65 years old. The credit was

generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. For the EIC, "modified AGI" excluded net capital losses, net losses from trusts and estates, and net losses from nonbusiness rents and royalties. Modified AGI included tax-exempt interest plus the nontaxable part of pension, annuity, or IRA distributions, except for any amount that is nontaxable due to trustee-to-trustee transfer or a rollover distribution. Also, 75 percent of business losses had to be added back to AGI to figure modified AGI. Taxpayers with investment income totaling more than \$2,400 were not eligible to receive the EIC. Investment income included interest income (taxable and tax-exempt), dividend income, plus interest and dividend income from Form 8814, and capital gain net income. As in previous years, taxpayers could not take the credit if their filing status was married filing separately, or if they claimed the foreign-earned income exclusion.

For this report, the earned income credit is divided into three parts: the amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); the amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion. (See also "Advance Earned Income Credit Payments.")

### **Earned Income Credit, Refundable Portion**

See "Earned Income Credit."

### **Earned Income Credit Used to Offset Income Tax Before Credits**

See "Earned Income Credit."

### **Earned Income Credit Used to Offset Other Taxes**

See "Earned Income Credit."

## **Education Credits**

(line 46, Form 1040)

There were two credits available, the Hope Scholarship credit and Lifetime Learning credit. A taxpayer was only able to claim one of the credits per student, not both. If a student made a tax-free withdrawal from an education IRA, neither credit could be claimed unless the taxpayer elected to be taxable on the education IRA withdrawal. The credits were phased out for AGI between \$40,000 and \$50,000 (\$80,000 and \$100,000 for married filing jointly).

The Hope Scholarship credit allowed a maximum credit per student of 100 percent for the first \$1,000 of qualified tuition and related expenses and 50 percent credit for the next \$1,000 of eligible expenses for enrollment in undergraduate programs. Also, the credit only applied to the first two years of post-secondary education.

The Lifetime Learning credit could have been used for tuition and expenses for undergraduate, graduate, and professional degree courses. The credit could have been used for an unlimited amount of time, as long as the taxpayer or dependents were enrolled in post-secondary education. The Lifetime Learning credit was a maximum of \$1,000 per return.

## **Education IRA**

Taxpayers could have made nondeductible contributions up to \$500 annually to an educational IRA for a child under age 18. The earnings and withdrawals were tax-free to the extent that withdrawals did not exceed the beneficiary's qualified higher education expenses for the year. The educational IRA contribution was phased out for modified AGI between \$95,000 and \$110,000 (between \$150,000 and \$160,000 for taxpayers married filing jointly) (See also "Individual Retirement Arrangement Deductible Payments.")

## Employee Business Expense

See "Unreimbursed Employee Business Expenses."

## Estate or Trust Net Income or Loss

(line 36, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually distributed), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded their share of dividends and gains or losses from sales of capital assets or other property, from estate or trust income. Such income (which made up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust and was limited by the "passive loss" rules.

The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount computed on a return-by-return basis.

## Estimated Tax Payments

(line 59, Form 1040)

This figure represents the total of the tax payments made for 2000 using Form 1040-ES, and any overpayment from the taxpayer's 1999 return that was applied to the 2000 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least \$1,000 in tax for 2000, and they expected withholding and credits to be less than the smaller of: (a) 90 percent of the tax shown on

Form 1040 for 2000, or (b) 100 percent of the tax shown on Form 1040 for 1999.

## Excess Social Security Taxes Withheld $\Delta$

(line 61, Form 1040)

If a taxpayer earned more than \$76,200 (\$72,600 for 1999) in total wages from two or more employers in 2000, too much social security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. (There was no wage base limitation for Medicare tax; therefore, all covered wages were subject to Medicare tax.) Filers claimed credit for such overpayment on their income tax returns. The excess social security, or RRTA, taxes withheld could be taken as a credit toward payment of the taxpayer's income tax, or refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

## Exemptions $\Delta$

(lines 6, 38, Form 1040)

In the computation of taxable income, a \$2,800 deduction was allowed for each exemption claimed if adjusted gross income was less than \$96,700. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer also filed his or her own return, that individual could not claim his or her own exemption.

With few exceptions, an individual had to meet five requirements to qualify as a dependent for 2000:

- 1) The individual received more than half of his or her support for 2000 from the taxpayer;
- 2) The individual was related to the taxpayer (such as a son, daughter, or parent) or was a member of the same household for the entire year;
- 3) The individual did not file a joint return with his or her spouse;
- 4) The individual met certain citizenship requirements;

5) The individual's gross income was less than \$2,800. An exception to the income limitation was granted to children under age 19 or full-time students under age 24.

These statistics classify the exemptions as children at home, children away from home, parents, and other.

If a taxpayer had AGI above certain levels, his or her personal exemption deduction may have been reduced or eliminated. For single taxpayers, the phaseout began at \$128,950 and was completed at \$251,450; for married persons filing jointly and surviving spouses, the phaseout began at \$193,400 and was completed at \$315,900; for heads of household, the phaseout began at \$161,150 and was completed at \$283,650; and for married persons filing separately, the phaseout began at \$96,700 and was completed at \$157,950.

## **Farm Net Income or Loss**

(line 18, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 35, Schedule F) were deducted from farm gross income (line 11, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and were included in capital gains. Farm rental income was included in total rent net income or loss. (See also "Farm Rental Net Income or Loss.")

## **Farm Rental Net Income or Loss**

(line 39, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income that was based on crops or livestock produced by the

tenant, and b) did not manage or operate the farm to any great extent. This income and expenses were reported on Form 4835 with net income less loss then reported on Schedule E. (See also "Total Rent and Royalty Income or Loss.")

## **Filing Status**

See "Marital Filing Status."

## **Foreign-Earned Income Exclusion $\Delta$**

(included in line 21, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of their foreign-earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country.

Qualifying individuals were limited to the lesser of a \$76,000 exclusion or their total foreign-earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign-earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income. The foreign-earned income exclusion was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing. The employer-provided foreign housing exclusion was left as part of other income. (See also "Other Income.")

## **Foreign Housing Deduction**

(included in the total on line 32, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer were eligible to deduct these expenses from total income. This deduction together with the foreign-earned income exclusion was limited to the total amount of foreign-earned income for 2000.

## **Foreign Tax Credit**

(line 43, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession



could claim either this credit against Federal income tax liability, or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 2000 could be carried back 2 years and then forward 5 years.

### Forms 1040, 1040A, and 1040EZ $\Delta$

The individual income tax system utilizes three major forms to collect income and tax information: the 1040, 1040A, and 1040EZ. Variations of the three basic forms included Telefile (Form 1040EZ's where all information is filed by telephone), and electronic filing. For Tax Year 2000, 1040PC was no longer considered an IRS form type. These were returns that were generated by IRS-approved software on a personal computer, were classified by the IRS.

Returns of all of these types were included in the population of returns subjected to sampling, and were classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A and 1040EZ), discussed below. For example, if a return was filed electronically that could have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. All Telefile returns were considered to have been Form 1040EZ for these statistics.

The forms represented different levels of complexity in regard to the information reported. The Forms 1040A and 1040EZ, for instance, could only be used if an individual's taxable income was less than \$50,000, his or her non-wage income came from only a limited number of sources, and the taxpayer did not itemize deductions. The Form 1040 had to be used if taxable income was greater than \$50,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain tax credits not on Form 1040A or

1040EZ. (These forms can be found in Section 5, 1999 Forms.)

### Gambling Earnings

(included in line 21, Form 1040)

Gambling earnings include proceeds from lotteries, raffles, etc., and are included in line 21, Form 1040. These gambling earnings were edited into a separate field during service center processing. Gambling losses were not allowed to offset winnings on line 21. Instead, gambling losses were an itemized deduction reported on Schedule A. (See also "Gambling Loss Deduction" and "Other Income.")

### Gambling Loss Deduction

(included in line 27, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemize deductions. (See also "Gambling Earnings", "Total Itemized Deductions", and "Miscellaneous Itemized Deductions.")

### General Business Credit

(line 49a, Form 1040)

The general business credit consisted of the investment credit, the work opportunity credit, the welfare-to-work credit, the alcohol fuel credit, the research credit, the low-income housing credit, the enhanced oil recovery credit, the disabled access credit, the renewable electricity production credit, the Indian employment credit, the credit for employer social security and Medicare tax paid on employee tips, the orphan drug credit, the community development corporation credit, the Alaska pipeline liability fund credit, and the credit from electing large partnerships. Taxpayers claiming more than one of the credits were required to summarize them on Form 3800, *General Business Credit*. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for a married couple filing separately) of tax liability and 25 percent of the excess over \$25,000. If the current year general business credit exceeded the tax liability limitation, the



excess amount could be carried back to the 3 preceding tax years, then forward 15 years.

### **Home Mortgage Interest Deduction**

(lines 10+11, Schedule A)

See "Interest Paid Deduction."

### **Household Employment Taxes $\Delta$**

(line 56, Form 1040)

Taxpayers paying domestic employees more than \$1,200 generally had to pay social security and Medicare taxes for these employees with their income tax return by filing Schedule H, *Household Employment Taxes*.

### **Income Subject to Tax**

See "Modified Taxable Income."

### **Income Tax After Credits**

(line 51 minus part or all of line 60a, Form 1040)

To arrive at income tax after credits, taxpayers deducted total credits (line 50, Form 1040) from income tax before credits (line 42, Form 1040). For the statistics, tax was further reduced by the portion of the earned income credit which did not result in a negative tax. This portion of the earned income credit was included in the total credits as "earned income credit used to offset income tax before credits." Any tax remaining after subtraction of all credits and the earned income credit was tabulated as "income tax after credits."

### **Income Tax Before Credits $\Delta$**

(line 42, Form 1040)

This amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Schedule D Tax worksheet, Schedule J (Farm income averaging), or Form 8615, plus Form(s) 8814 (line 40a), and any additional taxes from Form 4972 (line 40b). Starting with Tax Year 2000, this also included alternative minimum tax.

(See also "Tax Generated.")

### **Income Tax Withheld**

(line 58, Form 1040)

Income tax withheld included amounts deducted from salaries, wages, and tips, as reported on Form W-2; deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and withheld from total distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R.

In some cases, a backup withholding rate of 31 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

### **Individual Retirement Arrangement Deductible Payments**

(lines 23, Form 1040)

An individual retirement arrangement (IRA) is a savings program that allows a taxpayer to set aside money for retirement. In addition to the traditional IRA, there were two other plans for the taxpayer: the education IRA and Roth IRA, information on these two new IRA's can be found under their separate headings.

Taxpayers not covered by an employment retirement plan may have been able to deduct all contributions to a traditional IRA, even if their spouses were covered by a plan. The deduction was limited to \$2,000 and was phased out for modified AGI (on a joint return) between \$150,000 and \$160,000. The modified AGI levels at which the traditional IRA deduction phased out (for taxpayers covered by a retirement plan at work) was between \$51,000 and \$62,000 for married persons filing jointly and surviving spouses; between \$31,000 and \$42,000 for single filers or heads of households; and between \$0 and \$10,000 for married taxpayers filing separately. Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not they were deductible) were limited to the lesser of: (a) the individual's taxable compensation for the

year, or (b) \$2,000. Married couples filing a joint return could contribute up to \$2,000 to each spouse's IRA, even if one spouse had minimal or no compensation. Therefore, the total combined IRA contributions could be up to \$4,000 for a year.

Unless they were disabled, taxpayers could not start withdrawing funds from the traditional account until they reached age 59-1/2. After age 70-1/2 taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations. The additional tax on early withdrawals from a traditional IRA was eliminated if the distributions were used for qualified higher education expenses. This additional tax was also eliminated on distributions up to \$10,000 from traditional or Roth IRA's if the distributions were used to buy, build, or rebuild a qualified first home.

Payments to an IRA for a particular taxable year had to be made no later than the due date of the individual's return for that year. (See also "Roth IRA" and "Education IRA.")

## Individual Retirement Arrangement Taxable Distributions

(line 15b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. Exempted from this rule were tax-free roll-over distributions from one retirement account to another, distributions where the payout represented previously taxed non-deductible IRA contributions, and distributions from a Roth IRA. If a taxpayer converted from a traditional IRA to a Roth IRA, they were required to include in gross income the amount that they would have reported in income if they had made a withdrawal from this IRA. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA.

## Interest Paid Deduction

(line 14, Schedule A, includes all lines 10-13)

The rules for deducting home mortgage interest for 2000 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less (\$500,000 if married filing separately), and (3) taxpayers could deduct all of the interest on an additional \$100,000 (\$50,000 if married filing separately) of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Beginning in 1993, the net investment income that was to be compared to investment interest could not include any net capital gains taxed on the capital gain tax rates. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

## Interest Received

See "Taxable Interest Received."

## Interest, Tax-Exempt

See "Tax-Exempt Interest."

## Investment Interest Expense Deduction

(line 13, Schedule A)

See "Interest Paid Deduction." and "Total Itemized Deductions."

## Itemized Deductions

See "Total Itemized Deductions" and specific itemized deductions.

**Itemized Deduction Limitation**

See "Total Itemized Deductions."

**Limited Miscellaneous Deductions**

(lines 20-26, Schedule A)

Certain taxpayer expenses could be deducted on Schedule A, but were limited to the amount that exceeded 2 percent of adjusted gross income. These included: unreimbursed employee business expenses (including qualifying educational expenses), tax preparation fees, expenses paid to produce or collect taxable income, and expenses paid to manage or protect property held for earning income (including safe deposit boxes).

**Long-Term Capital Gain or Loss**

(line 16, Schedule D)

These include gains or losses from sales of capital assets held more than one year. (See also "Sales of Capital Assets, Net Gain or Loss.")

**Long-Term Gain or Loss from Other Forms**

(line 11, Schedule D)

The other forms include:

- Long-term gains from Forms 4797, 2439, and 6252;
- Long-term gain or loss from Forms 4684, 6781, and 8824

See "Sales of Capital Assets, Net Gain or Loss."

**Long-Term Loss Carryover**

(line 14, Schedule D)

Long-term capital losses from the prior year Schedule D that are carried over to the current year. (See "Sales of Capital Assets, Net Gain or Loss.")

**Marginal Tax Rates**

Different portions of taxable income are taxed at different rates. The tax rate applied to the last dollar of income is called the "marginal tax rate" for that return. (See also "Tax Generated.")

**Marital Filing Status**

(lines 1-5, Form 1040)

The five marital filing status classifications were:

- (1) returns of single persons (not heads of household or surviving spouses);
- (2) joint returns of married persons;
- (3) separate returns of married persons;
- (4) returns of heads of household; and
- (5) returns of surviving spouses.

Marital filing status was usually determined as of the last day of the tax year. The exception was that if one's spouse died during the tax year, the survivor was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Surviving spouse status could only be used by those taxpayers whose spouse died in 1998 or 1999, and had a qualifying dependent.

**Medical and Dental Expenses Deduction**

(lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed payments made for the diagnosis, treatment, or prevention of disease or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premium deduction by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 7.5 percent of adjusted gross income. Amounts paid for medicine and drugs were deductible only if they were not available except by prescription or were for insulin. Taxpayers could deduct costs for transportation to obtain medical care and also a maximum of \$50 per day for certain lodging expenses incurred while traveling to obtain medical care. (See also "Total Itemized Deductions.")

**Medical and Dental Expenses Limitation**

(line 3, Schedule A)

See "Medical and Dental Expenses Deduction" and "Total Itemized Deductions."

**Medical Savings Account Deduction  $\Delta$** 

(line 25, Form 1040)

Certain taxpayers who were covered only by a high-deductible health plan were able to participate in the medical savings account program. The taxpayer was allowed to take a deduction of up to \$1,527.50 (\$3,487.50 for a family) a year for contributions to a medical savings account. The medical savings accounts were used to pay for medical expenses not reimbursable by medical insurance. Form 8853 was used for the medical savings accounts.

**Minimum Tax Credit**

(line 49c, Form 1040)

A minimum tax credit could be taken for 2000 by certain taxpayers who paid alternative minimum tax for 1999 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 2000, the excess could be carried forward to later years.

**Miscellaneous Deductions Other Than Gambling**

(included in line 27, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bonds. (See also "Miscellaneous Itemized Deductions" and "Total Itemized Deductions.")

**Miscellaneous Deductions Subject to 2% AGI Limitation**

(lines 20-26, Schedule A)

See "Limited Miscellaneous Deductions" and "Miscellaneous Itemized Deductions."

**Miscellaneous Itemized Deductions**

(lines 20-27, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the other types, such as gambling losses not in excess of gambling winnings, were fully deductible. (See also "Gambling Loss Deduction," "Limited Miscellaneous Deductions," and "Miscellaneous Deductions Other Than Gambling.")

**Modified Taxable Income**

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on which tax is computed for the statistics in Tables 3.4, 3.5, and 3.6. For most taxpayers filing current year returns, modified taxable income is identical to "taxable income." For those returns with a Form 8814, *Parents' Election To Report Child's Interest and Dividends* attached, modified taxable income includes the sum of all children's interest and dividend income taxed at a 15 percent rate, as well as the parent's taxable income.

For prior year returns included in the 2000 statistics, a modified taxable income was calculated by using the tax rate schedule for 2000 to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

A person who has no tax will have no modified taxable income. Since the tax rate schedule is used to generate the modified taxable income, it is possible for a person to have up to four dollars of taxable income but have no modified taxable income because their tax reported would be zero.

**Moving Expenses Adjustment**

(line 26, Form 1040)

Taxpayers deducted current-year qualified moving expenses in the calculation of adjusted gross income as a statutory adjustment. In order

to qualify for this deduction, the new work place had to be at least 50 miles farther from the former residence than the older. Deductible expenses included those incurred to move household and personal goods, and travel including lodging en route to the new residence. Expenses no longer deductible included: meals while moving from the old residence to the new residence; travel expenses for pre-move house hunting trips; expenses while occupying temporary quarters in the area of the new job; and qualified residence sale, purchase, and lease expenses.

### **Net Capital Gain in AGI less loss**

See "Sales of Capital Assets, Net Gain or Loss."

### **Net Long-Term Gain or Loss from Sales of Capital Assets**

See "Sales of Capital Assets, Net Gain or Loss."

### **Net Operating Loss**

(included in line 21, Form 1040)

The excess loss of a business when AGI for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried forward up to 15 years. (See also "Other Income.")

### **Net Short-Term Gain or Loss from Sales of Capital Assets**

See "Sales of Capital Assets, Net Gain or Loss."

### **Nonconventional Source Fuel Credit**

(included in line 49d, Form 1040)

This nonrefundable credit was available to taxpayers who sold fuel produced from a nonconventional source. Examples would be oil produced from shale and tar sands, gas produced from geopressured brine or biomass, and liquid,

gaseous, or solid synthetic fuels produced from coal.

### **Nondeductible Passive Losses**

(calculated on Form 8582)

Nondeductible passive losses were calculated by subtracting deductible passive losses reported on Form 8582 (line 11) from total current year passive losses (lines 1b+2b) and were limited to zero.

### **Nontaxable Returns**

See "Taxable and Nontaxable Returns."

### **Other Adjustments**

(included in line 32, Form 1040)

See "Statutory Adjustments."

### **Other Income**

(line 21, Form 1040)

Included in other income were items such as prizes, awards, recoveries of bad debts, reimbursements for medical expenses, real estate taxes, or home mortgage interest taken as a deduction in a previous year, children's interest and dividends from Form 8814, qualified state tuition program earnings, Alaska permanent fund dividends, jury duty fees, and any other income subject to tax for which no specific line was provided on the return form. Any foreign-earned income exclusions or "net operating loss" in an earlier year (that was carried forward and deducted for 1999) were entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing. However, any employer-provided foreign housing exclusions were included in other income (as a negative amount). Gambling earnings, which were entered on this line by the taxpayer, were edited into a separate field during service center processing.

**Other Payments**

(line 64, Form 1040)

See "Credit for Federal Tax on Gasoline and Special Fuels" and "Credit from Regulated Investment Companies."

**Other Tax Credits**

(included in lines 49d, 50, Form 1040)

"Other tax credits" is a residual category in the statistics. It includes other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

**Other Taxes Deduction**

(line 8, Schedule A)

Other taxes consisted of any deductible tax other than state and local income taxes, real estate taxes, and personal property taxes. Examples of other taxes are taxes paid to a foreign country or US possession. (See also "Personal Property Tax" and "Taxes Paid Deduction.")

**Overpayment**

(line 66, Form 1040)

An overpayment of tax occurred when "total tax payments" exceeded "total tax." Overpayments included the amount of any "refundable portion of the earned income tax credit." An overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 2001 Estimated Tax" and "Refund.")

**Overpayment Refunded**

(line 67a, Form 1040)

See "Overpayment" and "Refund."

**Parents' Election to Report Child's Interest and Dividends**

(calculated on Form 8814)

A parent could elect to report on his or her return income received by his or her child. If the election were made, the child was not required to

file a return. A parent could make this election if the child:

- was under age 14 on January 1, 2001;
- had income only from interest and dividends including Alaska permanent fund dividends and capital gain distributions;
- had gross income for 2000 that was more than \$700 but less than \$7,000;
- had no estimated tax payments for 2000;
- did not have any overpayment of tax shown on his or her 1998 return applied to the 1999 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election. (See also "Modified Taxable Income.")

**Partnership and S Corporation Net Income or Loss**

(line 31, Schedule E)

Partnerships and S Corporations (formerly Subchapter S Corporations) are not taxable entities; therefore, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S Corporation. The profit or loss shown in the statistics was the taxpayer's share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or, for partnership, as salary. Net long-term capital gains received from partnerships and S Corporations were reported on Schedule D.

If a return showed net income from one partnership or S Corporation and a net loss from another, the two were added together, and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S corporation activities. Passive losses were limited under new rules to the amount that could offset passive income.

## Passive Activity Losses

Losses generated by any "flow-through" business activity (such as partnerships or S Corporations for which profits and certain other amounts were passed directly through to the owners), in which the taxpayer did not "materially participate" (i.e., was not involved regularly and substantially in the operations of the activity) qualified as passive activity losses. (See also "Nondeductible Passive Losses.")

## Payment with Request for Extension of Filing Time

(line 63, Form 1040)

This payment was made when the taxpayer filed Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, or Form 2688, *Application for Additional Extension of Time to File*. The extension granted the taxpayer an additional period of time to file a tax return, but did not extend the time for the payment of the expected tax. Full payment of any tax due had to be made with the application for extension.

## Payments to a Keogh Plan

(line 29, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan for themselves and to deduct all or part of such contributions in computing adjusted gross income. The amount which could be deducted was based on net earnings from self-employment.

## Penalty on Early Withdrawal of Savings

(line 30, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

## Penalty Tax on Qualified Retirement Plans

(line 54, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Arrangement or qualified retirement plan before they were either age 59-1/2 or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contributions to the retirement plans in excess of the legal limitation for the year (the lesser of \$2,000 or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution.

## Pensions and Annuities

(lines 16a, 16b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 16a and 16b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's

contribution and earnings on the entire investment. The nontaxable contribution had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 16a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 16b.

### **Personal Property Taxes Deduction**

(line 7, Schedule A)

Personal property tax could be included as a deduction if the tax was an annual tax based on value alone. (See also "Taxes Paid Deduction.")

### **Predetermined Estimated Tax Penalty**

(line 70, Form 1040)

If a return showed taxes of \$1,000 or more owed on line 68 (tax due at time of filing) and this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior-year tax liability (provided prior-year liability was greater than zero). Also, taxpayers could owe a penalty if they underpaid their 2000 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

### **Real Estate Taxes**

(line 6, Schedule A)

This amount included taxes paid on real estate that was owned and not used for business by the taxpayer. The real estate taxes could only be used as a deduction if the taxes were based on the assessed value of the property. Also, the assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or

governmental purposes. (See also "Taxes Paid Deductions").

### **Recapture Taxes**

(included in line 57, Form 1040)

See "Tax from Recomputing Prior Year Investment Credit."

### **Refund**

(line 67a, Form 1040)

A refund of tax included all overpayment of income taxes not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

### **Refund Credited to Next Year**

(line 68, Form 1040)

See "Credit to 2001 Estimated Tax."

### **Regular Tax Computation**

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax table or applied the rates from one of four tax rate schedules to determine tax. Also, returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method. If a taxpayer filed a Form 8615 or had any long-term capital gains taxed at a rate less than the tax tables, then they were not considered as regular tax computations.

### **Rent and Royalty Net Income**

(lines 24, Schedule E)

This amount was the combination of rent income and royalty income. It is possible for a taxpayer to have both rent and royalty income and losses.

### **Rent and Royalty Net Loss**

(lines 25, Schedule E)

This amount was the combination of rent losses and royalty losses. This amount did not



include passive losses that were not deductible, but included carryovers of previous years' passive losses. It is possible for a taxpayer to have both rent and royalty income and losses. (See also "Passive Activity Losses.")

### **Rent Net Income or Loss**

(line 22, columns A,B,C, Schedule E)

Rent net income or loss was determined by deducting from gross rent, the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In the statistics, total rental net loss includes passive losses that were not deductible in figuring AGI. (See also "Passive Activity Losses." and "Total Rent and Royalty Income or Loss in AGI.")

### **Roth IRA**

(lines 14a-27, Form 8606)

Unlike traditional IRA's, contributions to a Roth IRA were not deductible. However, qualified distributions from the earnings of a Roth IRA were tax-exempt. The contribution limit for Roth IRA's was the lesser of \$2,000 or the individual's taxable compensation unless the taxpayer contributed to both Roth IRA's and traditional IRA's. In this case, the contribution limit for Roth IRA's was reduced by all contributions (other than employer contributions) to traditional IRA's for the taxable year. The eligibility for Roth IRA's was phased out for joint filers with modified AGI between \$150,000 and \$160,000, married taxpayers filing separately and living with their spouses with modified AGI between \$0 and \$10,000, and all other filers (single, head of household, and married filing separately and not living with their spouse at any time during the year) with modified AGI between \$95,000 and \$110,000. Contributions to Roth IRA's could be made after the taxpayer reached the age of 70½. Also, the minimum distribution rules did not apply to living taxpayers as they did for traditional IRA's.

Some taxpayers were also eligible to make taxable rollovers of traditional IRA's to Roth IRA's without paying the 10 percent tax on early withdrawals. Taxpayers had to have a modified AGI of \$100,000 or less to be able to roll over a traditional IRA to a Roth IRA. When a taxpayer converted an amount from the traditional IRA to a Roth IRA, they were required to include in gross income the amount that they would have reported in income if they had made a withdrawal from this IRA. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA. Married taxpayers filing separately could not take advantage of this rollover provision. (See also "Individual Retirement Arrangement Taxable Distributions.")

### **Royalty Net Income or Loss**

(line 22, columns A, B, C, Schedule E)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets." (See also "Total Rent and Royalty Income or Loss in AGI.")

### **S Corporations**

See "Partnership and S Corporation Net Income or Loss."

### **Salaries and Wages**

(line 7, Form 1040)

Salaries and wages as reported on the tax return were amounts of compensation primarily for personal services. The following items are included:

- salaries;
- wages;
- commissions;
- bonuses;
- tips;
- fees;
- excess reimbursement of employee business expenses;
- moving expenses allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors' fees;
- vacation allowances;
- most disability payments;
- strike and lockout benefits; and
- the value of certain non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property).

Identifiable amounts for any of these categories, which may have been reported by taxpayers as "other income," are treated as salaries and wages for the statistics.

## **Sales of Capital Assets, Net Gain or Loss**

(line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss.")

The following concepts are used in the computation of net capital gain or loss for this report:

*Long-term or short-term:* If the holding period was one year or less, the asset was considered short-term; otherwise, it was

considered long-term. All capital gain distributions were considered long-term.

*Net capital gain:* If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short-term or long-term was included in adjusted gross income.

*Net capital loss:* If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss to be included in adjusted gross income was limited to the smaller of the actual net capital loss or \$3,000 (\$1,500 for married persons filing separately). Any excess capital losses over the \$3,000 limit could be carried over to subsequent tax years ("long-term loss carryover" and "short-term loss carryover" in the statistics).

The maximum long-term capital gains tax rate for most sales or exchanges of properties was 20 percent (10 percent for taxpayers in the 15-percent tax bracket). Collectible gains and up to 50 percent of eligible gains on qualified small business stock were taxed at the 28-percent rate. Gains from the sale of certain depreciable real property was taxed at a 25-percent rate. Therefore, the long-term capital gain tax rate could be 10-percent, 20-percent, 25-percent, or 28-percent.

Taxpayers who sold their main homes after May 6, 1997, were generally able to exclude from income up to \$250,000 (\$500,000 for married couples filing a joint tax return) of the gain on the sale of their homes.

## **Sales of Capital Assets Reported on Schedule D**

See "Sales of Capital Assets, Net Gain or Loss."

## Sales of Property Other Than Capital Assets, Net Gain or Loss

(line 14, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal or investment property, which were capital assets. Some types of property specifically included in this group were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
- (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and
- (4) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, *Sales of Business Property*.

## Self-Employed Health Insurance Deduction

(line 28, Form 1040)

Self-employed persons, or owners of more than 2 percent of outstanding stock of an S Corporation, if they were not eligible for health coverage under an employer-provided plan, were allowed to deduct, in the calculation of AGI, up to 60 percent of the amount paid for health insurance for themselves and their families.

## Self-Employment Tax $\Delta$

(line 52, Form 1040)

The ceiling for social security tax on taxable self-employment income for 2000 was \$76,200 (\$72,600 for 1999). The limit did not apply for purposes of the Medicare tax. All net earnings greater than \$400 (\$108.28 for church employees) was subject to the Medicare tax portion. (See also "Total Tax Liability.")

## Short-Term Capital Gain or Loss

(line 7, Schedule D)

These include gains and losses from sale of capital assets held one year or less. (See "Sales of Capital Assets, Net Gain or Loss.")

## Short-Term Gain or Loss from Other Forms

(line 4, Schedule D)

The other forms include:

- Short-term gains from Form 6252
- Short-term gain or loss from Forms 4684, 6781, and 8824

See "Sales of Capital Assets, Net Gain or Loss."

## Short-Term Loss Carryover

(line 6, Schedule D)

Short-term capital losses from the prior year Schedule D that are carried over to the current year. (See "Sales of Capital Assets, Net Gain or Loss.")

## Size of Adjusted Gross Income

(line 33, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having "no adjusted gross income" and appear as a separate class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income size class. See "Adjusted Gross Income Less Deficit."

## Social Security Benefits

(lines 20a, 20b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a "tier 1 railroad retirement benefit" that was equivalent to a social security benefit.

Social security benefits were not taxable unless the taxpayer's total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was up to 85 percent of the net social security benefits received. Social security benefits received were reported on Form 1040, line 20a and the taxable portion was reported on line 20b. Taxpayers who had no taxable benefits were not required to show the total benefits on their income tax returns.

## **Social Security and Medicare Tax on Tip Income**

(line 53, Form 1040)

Cash tips amounting to \$20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax, social security tax (or the equivalent railroad retirement tax), and Medicare tax. If the employer was unable to withhold the social security and Medicare tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the employee was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security and Medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

## **Standard Deduction $\Delta$**

(included in line 36, Form 1040)

For 2000, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$850 or \$1,100 based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

### *Single*

Basic deduction of \$4,400;

Each taxpayer 65 or over or blind was allowed an additional \$1,100 deduction each for age and blindness.

### *Married filing jointly or surviving spouses*

Basic deduction of \$7,350;

Each taxpayer 65 or over or blind was allowed an additional \$850 deduction each for age and blindness.

### *Married, filing separately*

Basic deduction of \$3,675;

Each taxpayer 65 or over or blind was allowed an additional \$850 deduction each for age and blindness.

### *Head of Household*

Basic deduction of \$6,450;

Each taxpayer 65 or over or blind was allowed an additional \$1,100 deduction each for age and blindness.

The basic standard deduction claimed by filers who were dependents of other taxpayers was a minimum of \$700. The amount of the standard deduction for a dependent could be greater than \$700 and equal to the dependent's earned income plus \$250 (but not more than the regular standard deduction amount).

In the statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over and/or blind. The "additional standard deduction" total includes only the additional amount that was taken by those taxpayers who were 65 or over and/or blind.

## **State Income Tax Refund**

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 2000 that was paid or deducted before 2000, all or part of that amount had to be reported as income to the extent that an itemized deduction for state and local taxes had previously resulted in a tax benefit.

## **State and Local Income Taxes**

(line 5, Schedule A)

State and local income taxes paid could be used as an itemized deduction if a taxpayer had state and local income tax withheld from their salary during 2000; had paid state and local income taxes directly during 2000 for a prior

year, or had made mandatory contributions to specific state disability funds. (See also "Taxes Paid Deduction.")

## Statutory Adjustments

(lines 23-32, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 2000, statutory adjustments included payments to an IRA, student loan interest deductions, medical savings account deductions, moving expenses, the deduction for one-half of self-employment tax, the self-employed health insurance deduction, payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), penalty on early withdrawal of savings, alimony paid, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included jury duty pay received by the taxpayer and given to the employer if the taxpayer continued to receive wages while on jury duty, the forestation/reforestation amortization deduction, and the repayment of supplemental unemployment benefits under the Trade Act of 1974. These amounts are included in the "Other Adjustments" category in the statistics.

## Student Loan Interest Deduction Δ

(line 24, Form 1040)

For 2000, eligible taxpayers were allowed to deduct up to \$2,000 for interest paid on qualified higher educational loans. The deduction was phased out for taxpayers with modified AGI between \$40,000 to \$55,000 (\$60,000 to \$75,000 for taxpayers filing a joint return).

## Tax Credits

See "Total Tax Credits."

## Tax Due at Time of Filing

(line 69, Form 1040)

"Tax due" was reported on returns on which total tax liability exceeded total tax payments.

## Tax from Recomputing Prior-Year Investment Credit

(included line 57, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax.

## Tax Generated Δ

(line 40, Form 1040)

This amount was the tax computed on modified taxable income. For 2000, there were five basic tax rates, 15, 28, 31, 36, and 39.6 percent. The 15-percent bracket applied to taxable income equal to or below \$26,250 for single filers; \$43,850 for joint filers or surviving spouses; \$21,925 for married persons filing separately; and \$35,150 for heads of household. The 28 percent tax bracket applied to taxable income in excess of the 15 percent bracket ceiling and equal to or below \$63,550 for single filers; \$105,950 for joint filers or surviving spouses; \$52,975 for married persons filing separately; and \$90,800 for heads of household. The 31 percent tax rate applied to taxable income in excess of the 28 percent tax bracket ceiling and equal to or below \$132,600 for single filers; \$161,450 for joint filers or surviving spouses; \$80,725 for married persons filing separately; and \$147,050 for heads of households. The 36 percent tax rate applied to taxable income in excess of the 31 percent tax bracket ceiling and equal to or below \$288,350 for single filers, joint filers, or surviving spouses and heads of households and \$144,175 for married persons filing separately. The 39.6 percent tax rate

applied to taxable income in excess of the upper boundary for the 36 percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4, 3.5, and 3.6.

If children under age 14 had investment income that exceeded \$1,400, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$1,400 was taxed at the parents' rate on Form 8615 (the remaining investment income was taxed at the child's rate) and tabulated separately in Tables 3.4, 3.5, and 3.6. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of \$1,400 was included on either Form 1040, line 21 or in the case of capital gains distributions on either Form 1040, line 13 or Schedule D, line 13. The remaining investment income in excess of the \$700 standard deduction was taxed at the child's rate (15 percent), added to the parents' tax on Form 1040, line 40, and is also tabulated separately in Tables 3.4, 3.5, and 3.6.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits." (See also "Modified Taxable Income.")

## **Tax Payments**

(lines 58, 59, 61, 63-65, Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- (1) income tax withheld, including backup withholding;
- (2) estimated tax payments (including those from overpayment on 1999 return);
- (3) payment with request for extension of filing time;
- (4) excess social security, Medicare, or railroad retirement tax withheld;
- (5) credit for tax on certain gasoline, fuel, and oil; and
- (6) credit from regulated investment companies.

Each of the above is described under a separate heading in this section.

Although the earned income credit was included with tax payments on the tax return itself (line 60a, Form 1040), for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount. (See also "Earned Income Credit.") Also, the additional child credit was included on the tax return as a payment but not treated that way for the statistics.

## **Tax Penalty**

(line 70, Form 1040)

See "Predetermined Estimated Tax Penalty."

## **Tax Preparation Fees**

(line 21, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2 percent of AGI floor. The amounts reported in the statistics are prior to this floor. (See also "Limited Miscellaneous Deductions.")

## **Tax Rates, Tax Rate Classes**

See "Tax Generated."

## **Tax Withheld**

(line 58, Form 1040)

See "Income Tax Withheld."

## **Tax-Exempt Interest**

(line 8b, Form 1040)

Tax-exempt interest included interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This was an information reporting requirement and did not convert tax-exempt interest into taxable interest. It is included as income for certain programs, for example for the earned income credit or taxability of social security benefits.

**Taxable and Nontaxable Returns**

The taxable and nontaxable classification of a return for this report is determined by the presence of "total income tax". Some returns classified as "nontaxable" may have had a liability for other taxes, such as self-employment tax, uncollected employee social security and medicare tax on tips, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, advance earned income credit payments, household employment taxes, or golden parachute payments. These taxes, however, were disregarded for the purposes of this classification since three of the above taxes were considered social security (rather than income) taxes, and the remaining ones, except for advance earned income payments, were either based on prior year's income or were penalty taxes.

For this report, the earned income credit is treated first as an amount used to offset income tax before credits. Since the earned income credit was refundable, it was subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the earned income credit and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was filed and does not reflect any changes resulting from audit or other enforcement activities. (See also, "Total Income Tax.")

**Taxable Income**

(line 39, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. (See "Modified Taxable Income.")

**Taxable Interest Received**

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings deposits, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, savings and loan associations, and credit unions. Interest on state or local government obligations remained tax-exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer's income for tax purposes. (See also "Tax-Exempt Interest.")

**Taxable IRA Distributions (in AGI)**

(line 15b, Form 1040)

See "Individual Retirement Arrangement Taxable Distributions."

**Taxable Pensions and Annuities (in AGI)**

(line 16b, Form 1040)

See "Pensions and Annuities."

**Taxable Social Security Benefits**

(line 20b, Form 1040)

See "Social Security Benefits."

**Taxes Paid Deduction**

(lines 5-9, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income, included personal property taxes, state and local income taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. Federal taxes were not deductible.

Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the "taxes paid" statistics in this report.

## **Total Income**

(line 22, Form 1040)

Total income was the sum of the individual income items (lines 7 through 21) before adjustments.

## **Total Income Tax**

(line 51 + any Form 4970 tax on line 57 - line 60a, limited to zero, on Form 1040)

Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit). For 2000, total income tax included the tax from Form 4970 (2,043 returns for \$4,381,000). It did not include any of the other taxes which made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

## **Total Itemized Deductions $\Delta$**

(included in line 36, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, certain taxes paid, interest paid, charitable contributions, casualty and theft losses, and miscellaneous deductions. Itemized deductions were claimed only if they exceeded the total standard deduction, with three exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several states were required to itemize deductions on their Federal tax returns if they wished to itemize on their State returns. Third, if a taxpayer benefited for alternative minimum tax purposes, they might itemize even though the standard deduction was larger. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

If a taxpayer had AGI in excess of \$128,950 (\$64,475 if married filing separately), his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 80 percent of the non-exempt deductions, or b) 3 percent of the amount of AGI in excess of \$128,950 (\$64,475). Therefore, total itemized deductions is the sum of the separate deductions cited above, less the itemized deduction limitation.

## **Total Miscellaneous Deductions**

See "Miscellaneous Itemized Deductions."

## **Total Rent and Royalty Income or Loss**

(line 26 plus lines 38 and 39, Schedule E)

This income concept consisted of all rent and royalty income and loss which was used in computing adjusted gross income, including farm rental income and suspended rental loss carry-over from prior years. It excluded the portion of rental losses which was not deductible in computing adjusted gross income due to the passive loss rules. Income or loss from real estate mortgage investment conduits were also included in this concept.

## **Total Statutory Adjustments**

(line 32, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 23-31a).

## **Total Tax Credits**

(lines 50, 60a, Form 1040)

For this report, total tax credits consists of the following:

- (1) child care credit;
- (2) credit for the elderly and disabled;
- (3) child tax credit;



- (4) education credits;
- (5) adoption credit;
- (6) foreign tax credit;
- (7) general business credit;
- (8) minimum tax credit;
- (9) mortgage interest credit;
- (10) empowerment zone employment credit;
- (11) nonconventional source fuel credit and;
- (12) other tax credits;
- (13) earned income credit (EIC) used to offset income tax before credits

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC which did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits." Any remaining EIC amount could be refunded or applied to other taxes, and is classified separately as "earned income credit refundable portion," or "earned income credit used to offset other taxes." All other credits were limited to the amount needed to offset income tax before credits and were not refundable or used to offset any other taxes.

### **Total Tax Liability**

(line 57 modified by the earned income credit and additional child tax credit, Form 1040)

Total tax liability was the sum of income tax after credits, self-employment tax, social security and Medicare tax on tips, tax from recapturing prior-year investment credits, low income housing credit, qualified electric vehicle credit, or Indian employment credit, tax from recapture of federal mortgage subsidy, taxes from individual retirement accounts, Section 72 penalty taxes, household employment taxes, tax on golden parachute payments and Form 4970 tax. These taxes were then reduced by the earned income credit used to offset all other taxes (defined under "Earned Income Credit" and "Additional Child Tax Credit"). For the statistics, unlike the Form 1040, total tax liability does not include any advance earned income credit payments.

### **Total Tax Payments**

See "Tax Payments."

### **Total Taxable IRA Distributions**

See "Taxable IRA Distributions."

### **Total Unlimited Miscellaneous Deductions**

(line 27, Schedule A)

See "Miscellaneous Itemized Deductions."

### **Type of Tax Computation**

(line 40, Form 1040)

Tabulations in Table 3.1 include three methods of computing the tax on income subject to tax. These methods were:

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ. Schedule J, Farm Income Averaging returns are included with regular tax. (see also "Regular Tax Computation");
- (2) Form 8615, used to compute the tax on investment income of children under 14; and
- (3) Schedule D, Form 1040, used to compute the tax on long-term capital gains (in excess of short-term capital losses.) This tax could be at various rates, 10, 20, 25, or 28 percent.

### **Unemployment Compensation**

(line 19, Form 1040)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages.

### **Unreimbursed Employee Business Expenses**

(line 20, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI. Unreimbursed employee business expenses included travel,

transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. In most cases, fifty percent of meal and entertainment expenses were deductible, and were calculated on Form 2106, *Employee Business Expenses*. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. Travel expenses away from home which were paid or incurred were not deductible if the period of temporary employment was more than one year. The amounts reported in the statistics were prior to the 2 percent floor. (See also "Limited Miscellaneous Itemized Deductions.")

# Section 5

# 2000 Forms

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Form 1040 (2000)

**Tax and Credits**

34 Amount from line 33 (adjusted gross income) **34**

35a Check if ☐ You were 65 or older, ☐ Blind, ☐ Spouse was 65 or older, ☐ Blind. Enter the number of boxes checked above and enter the total here **35a**

35b If you are married filing separately and your spouse itemizes deductions, or if you are a dual-status alien, see page 31 and check here **35b**

36 Enter your **itemized deductions** from Schedule A, line 28, or **standard deduction** shown on the left. But see page 31 to find your standard deduction if you checked any box on line 35a or 35b or if someone can claim you as a dependent **36**

37 Subtract line 36 from line 34 **37**

38 If line 34 is \$6,700 or less, multiply line 37 by 2.00 to get the amount of exemptions claimed on line 63. If line 34 is over \$6,700, see the worksheet on page 32 for the amount to enter **38**

39 Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter 0 **39**

40 Tax (see page 20). Check if any tax is from **a** Form(s) 8814 **b** Form 4972 **40**

41 Alternative minimum tax. Attach Form 6251 **41**

42 Add lines 40 and 41 **42**

43 Foreign tax credit. Attach Form 1116 if required **43**

44 Credit for child and dependent care expenses. Attach Form 2441 **44**

45 Credit for the elderly or the disabled. Attach Schedule R **45**

46 Education credits. Attach Form 8863 **46**

47 Child tax credit (see page 36) **47**

48 Adoption credit. Attach Form 8839 **48**

49 Other. Check if from **a** Form 3800 **b** Form 8396 **49**

50 Form 8801 **d** Form (specify) **50**

51 Add lines 43 through 49. These are your **total credits** **51**

52 Subtract line 50 from line 42. If line 50 is more than line 42, enter -0- **52**

53 Self-employment tax. Attach Schedule SE **53**

54 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 **54**

55 Tax on IRAs, other retirement plans, and MSAs. Attach Form 5329 if required **55**

56 Advance earned income credit payments from Form(s) W-2 **56**

57 Household employment taxes. Attach Schedule H **57**

58 Add lines 51 through 56. This is your **total tax** **58**

59 Federal income tax withheld from Forms W-2 and 1099 **59**

60 2000 estimated tax payments and amount applied from 1999 return **60a**

60b Nonrefundable earned income amount **60b**

61 Excess social security and RRTA tax withheld (see page 50) **61**

62 Additional child tax credit. Attach Form 8812 **62**

63 Amount paid with request for extension to file (see page 50) **63**

64 Other payments. Check if from **a** Form 2438 **b** Form 4136 **64**

65 Add lines 59, 60a, 60b, and 61 through 64. These are your **total payments** **65**

66 If line 65 is more than line 57, subtract line 57 from line 65. This is the amount you **overpaid** **66**

67a Have it directly deposited **67a**

67b Amount of line 65 you want **refunded to you** **67b**

68 If line 67b is more than line 57, subtract line 57 from line 67b. This is the amount you **owe** **68**

69 For details on how to pay, see page 51 **69**

70 Estimated tax penalty. Also include on page 69 **70**

**Sign Here**

71 Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge **71**

Your signature Date Your occupation Daytime phone number

Spouse's signature Date Spouse's occupation

Preparer's signature Date Preparer's occupation

Preparer's name (or firm's name) and address (see instructions) **Preparer's Use Only**

Preparer's SSN or PTIN **Preparer's Use Only**

Form 1040 (2000)

**1040 U.S. Individual Income Tax Return 2000**

Department of the Treasury—Internal Revenue Service

For the year Jan. 1-Dec. 31, 2000, or other tax year beginning 2000 ending 2000

OMB No. 1545-0047

**Label**

(See instructions on page 19)

1a Your first name and initial Last name

1b If a joint return, spouse's first name and initial Last name

1c Spouse's social security number

2 Home address (number and street). If you have a P.O. box, see page 19

3 Apt. no.

4 City, town or post office, state, and ZIP code. If you have a foreign address, see page 19

5 If you have a foreign address, see page 19

**Important!**

You must enter your SSN(s) above

**You** ☐ Yes ☐ No ☐ Yes ☐ No

**Spouse** ☐ Yes ☐ No ☐ Yes ☐ No

**Presidential Election Campaign**

Note: Checking "yes" will not change your tax or reduce your refund. Do you or your spouse filing a joint return, want \$3 to go to this fund? **3**

**Filing Status**

1 Single

2 Married filing joint return (even if only one had income)

3 Married filing separate return. Enter spouse's social security no. above and full name here **3**

4 Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent, enter this child's name here **4**

5 Qualifying widow(er) with dependent child (your spouse died). (See page 19.) **5**

**Exemptions**

6a ☐ Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a. **6a**

6b ☐ Spouse **6b**

6c ☐ Dependents

(1) First name Last name (2) Dependents' social security number (3) Dependents' child or child's name (see page 19)

7 Total number of exemptions claimed **7**

**Income**

8a Taxable interest. Attach Schedule B if required **8a**

8b Tax-exempt interest. Do not include on line 8a. **8b**

9 Ordinary dividends. Attach Schedule B if required **9**

10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20) **10**

11 Alimony received **11**

12 Business income or (loss). Attach Schedule C or C-EZ **12**

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here **13**

14 Other gains or (losses). Attach Form 4797 **14**

15a Total IRA distributions **15a**

15b Taxable amount (see page 20) **15b**

16a Total pensions and annuities **16a**

16b Taxable amount (see page 20) **16b**

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17**

18 Farm income or (loss). Attach Schedule F **18**

19 Unemployment compensation **19**

20a Social security benefits **20a**

20b Taxable amount (see page 25) **20b**

21 Other income. List type and amount (see page 25) **21**

22 Add the amounts in the far right column for lines 7 through 21. This is your **total income** **22**

23 IRA deduction (see page 20) **23**

24 Student loan interest deduction (see page 20) **24**

25 Medical savings account deduction. Attach Form 8853 **25**

26 Moving expenses. Attach Form 3903 **26**

27 One-half of self-employment tax. Attach Schedule SE **27**

28 Self-employed health insurance deduction (see page 29) **28**

29 Self-employed SEP, SIMPLE, and qualified plans **29**

30 Penalty on early withdrawal of savings **30**

31a Alimony paid **31a**

31b Recipient's SSN **31b**

32 Add lines 23 through 31b **32**

33 Subtract line 32 from line 22. This is your **adjusted gross income** **33**

**Adjusted Gross Income**

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 56.

Form 1040 (2000)

Form 1040A (2000) Page 2

20 Enter the amount from line 19. 20

**Taxable Income**

21a Check ☐ You were 65 or older ☐ Blind ☐ Enter number of boxes checked ☐ 21a

b If you are married filing separately and your spouse itemizes deductions, see page 33 and check here ☐ 21b

22 Enter the standard deduction for your filing status. But see page 33 if you checked any box on line 21a or 21b or if someone can claim you as a dependent.

23 Single—\$4,400 • Married filing jointly or Qualifying widow(er)—\$7,350 • Head of household—\$6,450 • Married filing separately—\$3,675

24 Subtract line 22 from line 20. If line 22 is more than line 20, enter -0-

25 Subtract line 24 from line 23. If line 24 is more than line 23, enter -0-. This is your taxable income. 25

26 Tax (see page 34). 26

**Tax, credits, and payments**

27 Credit for child and dependent care expenses. 27

28 Credit for the elderly or the disabled. Attach Schedule 3. 28

29 Education credits. Attach Form 8863. 29

30 Child tax credit (see page 37). 30

31 Adoption credit. Attach Form 8839. 31

32 Add lines 27 through 31. These are your total credits. 32

33 Subtract line 32 from line 26. If line 32 is more than line 26, enter -0-. 33

34 Advance earned income credit payments from Form(s) W-2. 34

35 Add lines 33 and 34. This is your total tax. 35

36 Federal income tax withheld from Form(s) W-2 and 1099. 36

37 2000 estimated tax payments and amount applied from 1999 return. 37

38a Earned income credit (EIC). 38a

b Nontaxable earned income: amount and type 39

39 Additional child tax credit. Attach Form 8812. 39

40 Add lines 36, 37, 38a, and 39. These are your total payments. 40

41 If line 40 is more than line 35, subtract line 35 from line 40. This is the amount you overpaid. 41

42a Amount of line 41 you want refunded to you. 42a

b Routing number ☐ c Type: ☐ Checking ☐ Savings

d Account number ☐

43 Amount of line 41 you want applied to your 2001 estimated tax. 43

**Amount you owe**

44 If line 35 is more than line 40, subtract line 40 from line 35. This is the amount you owe. For details on how to pay, see page 49. 44

45 Estimated tax penalty (see page 49). 45

**Sign here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true and correct. I understand that anyone who furnishes false or misleading information on a tax return or who omits material or information on a tax return is guilty of tax evasion, tax fraud, and other crimes that can result in severe penalties, including imprisonment and fines. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature Date Your occupation Daytime phone number

Spouse's signature Date Spouse's occupation

Preparer's signature Date Preparer's occupation

Preparer's name (or firm's name if self-employed), address, and ZIP code

Preparer's SSN or PTIN

Form 1040A (2000)

Form 1040A (2000) U.S. Individual Income Tax Return (99) 2000

Department of the Treasury—Internal Revenue Service

OMB No. 1545-0045

**Label** (See page 20.)

Your first name and initial Last name

If a joint return, spouse's first name and initial Last name

Spouse's social security number

Adt. no.

City, town or post office state and ZIP code. If you have a foreign address, see page 21.

**Use the IRS label.** Otherwise, please print in type.

**Important!** You must enter your SSN(s) above.

**Presidential Election Campaign** Note: Checking "Yes" will not change your tax or reduce your refund (see page 21). Do you, or your spouse if filing a joint return, want \$2 to go to this fund? ☐ Yes ☐ No ☐ Yes ☐ No

**Filing status**

1 ☐ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's social security number above and full name here.

4 ☐ Head of household (with qualifying person). (See page 22.) If the qualifying person is a child but not your dependent, enter this child's name here.

5 ☐ Qualifying widow(er) with dependent child (year spouse died) (See page 23)

6 ☐ Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a.

**Exemptions**

a ☐ Spouse

b ☐ Dependents:

(1) First name Last name (2) Dependents' social security number (3) If qualifying child for child tax credit (see page 24) (4) If qualifying child for child tax credit (see page 24)

c ☐ If you are claiming a dependent on Form 1040A, check one of the following boxes:

☐ Did not live with you for more than half the year (see page 24)

☐ Was a student (see page 24)

☐ Was an individual who was not a dependent on Form 1040A and did not live with you for more than half the year (see page 24)

☐ Add numbers entered on lines above

d Total number of exemptions claimed. 7

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7

8a Taxable interest. Attach Schedule 1 if required. 8a

b Tax-exempt interest. Do not include on line 8a. 8b

9 Ordinary dividends. Attach Schedule 1 if required. 9

10 Capital gain distributions (see page 26). 10

11a Total IRA distributions. 11a

11b Taxable amount (see page 26). 11b

12a Total pensions and annuities. 12a

12b Taxable amount (see page 27). 12b

13 Unemployment compensation, qualified state tuition program earnings, and Alaska Permanent Fund dividends. 13

14a Social security benefits. 14a

14b Taxable amount (see page 29). 14b

15 Add lines 7 through 14b (far right column). This is your total income. 15

16 IRA deduction (see page 31). 16

17 Student loan interest deduction (see page 31). 17

18 Add lines 16 and 17. These are your total adjustments. 18

19 Subtract line 18 from line 15. This is your adjusted gross income. 19

**Adjusted gross income**

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 56. Cat. No. 11327A Form 1040A (2000)

Schedule 1  
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Name(s) shown on Form 1040A	Your social security number
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## Part I

**Note.** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, enter the firm's name and the total interest shown on that form.

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page 62 and list this interest first. Also, show that buyer's social security number and address.

[illegible]

## Part II

**Note.** If you received a Form 1099-DIV or substitute statement from a brokerage firm, enter the firm's name and the ordinary dividend's shown on that form

- 5** List name of payer. Include only ordinary dividends. If you received any capital gain distributions, see the instructions for Form 1040A, line 10.

[illegible]

**6** Add the amounts on line 5. Enter the total here and on Form 1040A, line 9

For Paperwork Reduction Act Notice, see Form 1040A Instructions.

Schedule 2  
(Form 1040A)

Department of the Treasury—Internal Revenue Service  
**Child and Dependent Care  
Expenses for Form 1040A Filer**

Names(s) shown on Form 1040A	Your social security number

**Before you b**

**Before you begin:** You need to understand the following terms. See **Definitions** on page 1 of the separate instructions.

- **Dependent Care Benefits** • **Qualifying Person(s)** • **Qualified Expenses** • **Earned Income**

	(a) Care provider's name	(b) Address (number, street apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
<b>1</b>				

If you need more space, use the bottom of page 2 )

**You must complete this part**

**Did you receive dependent care benefits?**

<p>Did you receive dependent care benefits?</p>	<p>No <input type="checkbox"/> Complete only Part II below</p>
<p>Yes <input type="checkbox"/> Complete Part III on the back next</p>	<p>Yes <input type="checkbox"/> Complete Part III on the back next</p>

**Caution.** If the care was provided in your home, you may owe employment taxes if you do. You must use Form 1040. See **Schedule H** and its instructions for details.

## Part II

information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions

Credit for child and dependent care expenses			(c) Qualified expenses you incurred and paid in 2000 for the person listed in column (b)
(a) Qualifying person's name		(b) Qualifying person's Social security Number	
First	Last		

- 3** Add the amounts in column (c) of line 2. Do not enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 24.

- 4** Enter **YOUR** earned income.
- 5** If married filing a joint return, enter **YOUR SPOUSE'S** earned income (if your spouse was a student or was disabled, see the instructions). **all others**, enter the amount from line 4.

- 6 Enter the smallest of line 3, 4, or 5.

- |          |  |          |
|----------|--|----------|
| <b>7</b> | Enter the amount from Form 1040A, line 20.   | <b>7</b> |
| <b>8</b> | Enter on line 8 the decimal amount shown below that applies to the amount on line 7. |          |

Line item	If line 7 is—		Decimal amount is	If line 7 is—		Decimal amount is
	Over	But not over		Over	But not over	
10,000—10,000			30	\$20,000—22,000		24
10,000—12,000			29	22,000—24,000		23
12,000—14,000			28	24,000—26,000		22
14,000—16,000			27	26,000—28,000		21
16,000—18,000			26	28,000—No limit		20
18,000—20,000			25			

- 9** Multiply line 6 by the decimal amount on line 8. Enter the result here and on Form 1040A, line 27. But if this amount is more than the amount on Form 1040A, line 26, or you paid 1999 expenses in 2000, enter -

see the instructions for the amount to enter on line 27.	9	Schedule 2 (Form 1040A) 2000
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**Part III**  
Dependent  
care benefits

<b>10</b> Enter the total amount of dependent care benefits you received for 2000. This amount should be shown in box 10 of your W-2 form(s). Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2.	10
<b>11</b> Enter the amount forfeited, if any. See the instructions.	11
<b>12</b> Subtract line 11 from line 10.	12
<b>13</b> Enter the total amount of qualified expenses incurred in 2000 for the care of the qualifying person(s).	13
<b>14</b> Enter the smaller of line 12 or 13.	14
<b>15</b> Enter YOUR earned income.	15
<b>16</b> If married filing a joint return, enter YOUR SPOUSE'S earned income (if your spouse was a student or was disabled, see the instructions for line 5); if married filing a separate return, see the instructions for the amount to enter; all others, enter the amount from line 15.	16
<b>17</b> Enter the smallest of line 14, 15, or 16.	17
<b>18</b> Excluded benefits. Enter here the smaller of the following: • The amount from line 17 or • \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 16).	18
<b>19</b> Taxable benefits. Subtract line 18 from line 12. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."	19
To claim the child and dependent care credit, complete lines 20-24 below.	
<b>20</b> Enter \$2,400 (\$4,800 if two or more qualifying persons).	20
<b>21</b> Enter the amount from line 18.	21
<b>22</b> Subtract line 21 from line 20. If zero or less, stop. You cannot take the credit. Exception: If you paid 1999 expenses in 2000, see the instructions for line 9.	22
<b>23</b> Complete line 2 on the front of this schedule. Do not include in column (c) any benefits shown on line 18 above. Then, add the amounts in column (c) and enter the total here.	23
<b>24</b> Enter the smaller of line 22 or 23. Also, enter this amount on line 3 on the front of this schedule and complete lines 4-9.	24

Schedule 2 (Form 1040A) 2000

**Schedule 3**  
**Credit for the Elderly or the Disabled**  
**(Form 1040A)**

(99)

2000

Name(s) shown on Form 1040A Your social security number OMB No 1545-0045

You may be able to take this credit and reduce your tax if by the end of 2000:

- You were age 65 or older or
- You were under age 65, you retired on permanent and total disability, and you received taxable disability income.

But you must also meet other tests. See the separate instructions for Schedule 3.

**OMB** In most cases, the IRS can figure the credit for you. See the instructions.

**Part I** If your filing status is: And by the end of 2000: Check only one box:

Single.	1 You were 65 or older . . . . .	1 <input type="checkbox"/>
Head of household, or Qualifying widow(er) with dependent child	2 You were under 65 and you retired on permanent and total disability . . . . .	2 <input type="checkbox"/>
	3 Both spouses were 65 or older . . . . .	3 <input type="checkbox"/>
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability . . . . .	4 <input type="checkbox"/>
	5 Both spouses were under 65, and both retired on permanent and total disability . . . . .	5 <input type="checkbox"/>
Married filing a joint return	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability . . . . .	6 <input type="checkbox"/>
	7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability . . . . .	7 <input type="checkbox"/>
	8 You were 65 or older and you lived apart from your spouse for all of 2000 . . . . .	8 <input type="checkbox"/>
Married filing a separate return	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2000 . . . . .	9 <input type="checkbox"/>

Did you check box 1, 3, 7, or 8?

Yes ☐ Skip Part II and complete Part III on the back.  
No ☐ Complete Parts II and III.

**Part II** If: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, and

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2000, check this box . . . . . ☐

• If you checked this box, you do not have to get another statement for 2000.  
• If you did not check this box, have your physician complete the statement on page 4 of the instructions. You must keep the statement for your records.

for Paperwork Reduction Act Notice, see Form 1040A instructions. Cat No 1206-K Schedule 3 (Form 1040A) 2000

**Part III**  
**Figure your credit**

**10** If you checked (in Part I):

Box 1, 2, 4, or 7	Enter:
Box 3, 5, or 6	\$5,000
Box 8 or 9	\$7,500
	\$3,750
	10

**Did you check box 2, 4, 5, 6, or 9 in Part I?** Yes ☐ No ☐ You must complete line 11.

- 11** • If you checked box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
- If you checked box 2, 4, or 9 in Part I, enter your taxable disability income.
- If you checked box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total.

**For more details on what to include on line 11, see the instructions.**

**12** If you completed line 11, enter the **smaller** of line 10 or line 11; **all** others, enter the amount from line 10.

- 13** Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2000:

**a** Nontaxable part of social security benefits and

Nontaxable part of railroad retirement benefits treated as social security. See instructions.

**b** Nontaxable veterans' pensions and

any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions.

**c** Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.

**14** Enter the amount from Form 1040A, line 20.

**15** If you checked (in Part I):

Box 1 or 2 Enter:

Box 3, 4, 5, 6, or 7 \$7,500

Box 8 or 9 \$10,000

Box 8 or 9 \$5,000

Box 8 or 9 \$5,000

Box 8 or 9 \$5,000

Box 8 or 9 \$5,000

Box 8 or 9 \$5,000

Box 8 or 9 \$5,000

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Box 8 or 9 \$5,000

Box 8 or 9 \$5,000

Box 8 or 9 \$5,000

Box 8 or 9 \$5,000

Box 8 or 9 \$5,000

**16** Subtract line 15 from line 14. If zero or less, enter -0-.

**17** Enter one-half of line 16.

**18** Add lines 13c and 17.

**19** Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, go to line 20.

**20** Multiply line 19 by 15% (.15). Enter the result here and on Form 1040A, line 28. But if this amount is more than the amount on Form 1040A, line 26, or you are filing Schedule 2 (Form 1040A), see the instructions for the amount of credit you may take.

Schedule 3 (Form 1040A) 2000

**Form**  
**1040EZ****Income Tax Return for Single and Joint Filers With No Dependents**

OMB No. 1545-0075

Use the IRS label here	
Your first name and initial	Last name
If a joint return, spouse's first name and initial	
Home address number and street. If you have a P.O. box, see page 12.	
City, town or post office, state, and ZIP code. If you have a foreign address, see page 12.	
Appt. no.	

**Presidential Campaign (p. 12)** Do you, or spouse if a joint return, want \$3 to go to this fund? ☐ Yes ☐ No

**Income** 1 Total wages, salaries, and tips. This should be shown in box 1 of your W-2 form(s). Attach your W-2 form(s).

2 Taxable interest. If the total is over \$400, you cannot use Form 1040EZ.

3 Unemployment compensation, qualified state tuition program earnings, and Alaska Permanent Fund dividends (see page 14).

4 Add lines 1, 2, and 3. This is your adjusted gross income.

5 Can your parents (or someone else) claim you on their return? Yes, enter amount from worksheet on back. ☐ No, enter 12,950.00. See back for explanation.

6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter 0. This is your taxable income.

7 Enter your federal income tax withheld from box 2 of your W-2 form(s).

8a Earned income credit (EIC). See page 15.

b Nontaxable earned income. Enter type and amount below.

9 Add lines 7 and 8a. These are your total payments.

10 Tax. Use the amount on line 6 above to find your tax in the tax table on pages 24-28 of the booklet. Then, enter the tax from the table on this line.

11a If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund.

11b If line 10 is larger than line 9, subtract line 9 from line 10. This is the tax you owe. See page 21 for details on how to pay.

12 I have read this return. Under penalties of perjury, I declare that the facts on this return are true and correct, and I am not aware of any information that would cause the return to be incorrect. I declare under the penalty of perjury that I am not a resident alien for purposes of this return. See page 11 for more details.

**Sign here** Your signature

Keep copy for your records

Date

Your occupation

Date

Spouse's occupation

Date

Spouse's occupation

Date

Spouse's occupation

Date

Spouse's occupation

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## Form 1040EZ (2000)

Page 2

## Use this form if

- Your filing status is single or married filing jointly.
- You do not claim any dependents.
- You do not claim a student loan interest deduction (see page 8) or an education credit.
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, qualified state tuition program earnings, or Alaska Permanent Fund dividends, and your taxable interest was not over \$400. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your W-2, you may not be able to use Form 1040EZ. See page 13. If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see page 14.
- You did not receive any advance earned income credit payments.

If you are not sure about your filing status, see page 11. If you have questions about dependents, use TeleTax topic 354 (see page 6). If you cannot use this form, use TeleTax topic 352 (see page 6).

## Filing in your return

Enter your (and your spouse's if married) social security number on the front. Because this form is read by a machine, please print your numbers inside the boxes like this:

9 1 8 7 6 5 4 3 2 1 0

Do not type your numbers. Do not use dollar signs.

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the booklet before filing in the form. Also, see the booklet if you received a Form 1099-INT showing Federal income tax withheld or if Federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

Remember, you must report all wages, salaries, and tips even if you do not get a W-2 form from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

## Worksheet for dependents who checked "Yes" on line 5

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, use TeleTax topic 354 (see page 6).

- A. Amount, if any, from line 1 on front + 250.00 Enter total ▶ A. 700.00
- B. Minimum standard deduction . . . . . B. 700.00
- C. Enter the larger of line A or line B here . . . . . C. 700.00
- D. Maximum standard deduction. If single, enter 4,400.00; if married, enter 7,350.00 . . . . . D. 700.00
- E. Enter the smaller of line C or line D here. This is your standard deduction . . . . . E. 700.00
- F. Exemption amount . . . . . F. 0
- If single, enter 0
- If married and—  
—both you and your spouse can be claimed as dependents, enter 0.  
—only one of you can be claimed as a dependent, enter 2,800.00.
- G. Add lines E and F. Enter the total here and on line 5 on the front . . . . . G. 700.00

If you checked "No" on line 5 because no one can claim you (or your spouse if married) as a dependent, enter on line 5 the amount shown below that applies to you.

- Single, enter 7,200.00. This is the total of your standard deduction (4,400.00) and your exemption (2,800.00).
- Married, enter 12,950.00. This is the total of your standard deduction (7,350.00), your exemption (2,800.00), and your spouse's exemption (2,800.00).

## Mailing return

Mail your return by April 16, 2001. Use the envelope that came with your booklet. If you do not have that envelope, see page 32 for the address to use.

## Paid preparer's use only

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income received during the tax year. This declaration is based on all information of which I have any knowledge.

Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_

Print name (or your address, and ZIP code) \_\_\_\_\_

Check if self-employed ☐ EIN \_\_\_\_\_

Phone no. ( ) \_\_\_\_\_

Form 1040EZ (2000)

## Schedule A—Itemized Deductions

SCHEDULES A&amp;B (Form 1040)

(Schedule B is on back)

▶ Attach to Form 1040. ▶ See instructions for Schedules A and B (Form 1040).

OMB No. 1545-0074

2000

Attachment Sequence No. 07

Your social security number

<b>Medical and Dental Expenses</b>	<b>Taxes You Paid</b>	<b>Interest</b>	<b>Charitable Contributions</b>	<b>Gifts to Charity</b>	<b>Casualty and Theft Losses</b>	<b>Job Expenses and Miscellaneous Deductions</b>	<b>Other Miscellaneous Deductions</b>	<b>Total Itemized Deductions</b>
1 Medical and dental expenses (see page A-2) . . . . .	5 State and local income taxes . . . . .	10 Home mortgage interest and points reported to you on Form 1098 . . . . .	15 Gifts by cash or check, if you made any gift of \$250 or more, see page A-4 . . . . .	16 If you made a gift of cash or check, if any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500 . . . . .	19 Casualty or theft losses (see page A-5) . . . . .	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or 2106-EZ if required. (See page A-5.) ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	28 Is Form 1040, line 34, over \$128,950 (over \$64,475 if married filing separately)?
2 Enter amount from Form 1040, line 34, 2 . . . . .	6 Real estate taxes (see page A-2) . . . . .	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address . . . . .	16 If you made a gift of cash or check, if any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500 . . . . .	17 Carryover from prior year . . . . .	21 Tax preparation fees . . . . .	21 Other expenses—investment, safe deposit box, etc. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	29
3 Multiply line 2 above by 7.5% (.075) . . . . .	7 Personal property taxes . . . . .	12 Points not reported to you on Form 1098. See page A-3 for special rules . . . . .	17 Carryover from prior year . . . . .	18 Add lines 15 through 17 . . . . .	22 Other expenses—investment, safe deposit box, etc. List type and amount ▶ . . . . .	22 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	29
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 . . . . .	8 Other taxes. List type and amount ▶ . . . . .	13 Investment interest. Attach Form 4952 if required. (See page A-3) . . . . .	18 Add lines 15 through 17 . . . . .	19 Casualty or theft losses (see page A-5) . . . . .	23 Add lines 20 through 22 . . . . .	23 Add lines 20 through 22 . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	29
5 State and local income taxes . . . . .		14 Add lines 10 through 13 . . . . .	19 Casualty or theft losses (see page A-5) . . . . .	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or 2106-EZ if required. (See page A-5.) ▶ . . . . .	24 Enter amount from Form 1040, line 34, 2 . . . . .	24 Enter amount from Form 1040, line 34, 2 . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	29
6 Real estate taxes (see page A-2) . . . . .		15 Gifts by cash or check, if you made any gift of \$250 or more, see page A-4 . . . . .	21 Tax preparation fees . . . . .	21 Other expenses—investment, safe deposit box, etc. List type and amount ▶ . . . . .	25 Multiply line 24 above by 2% (.02) . . . . .	25 Multiply line 24 above by 2% (.02) . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	29
7 Personal property taxes . . . . .		16 If you made a gift of cash or check, if any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500 . . . . .	22 Other expenses—investment, safe deposit box, etc. List type and amount ▶ . . . . .	22 Other—list on page A-6. List type and amount ▶ . . . . .	26 Subtract line 25 from line 23. If line 25 is more than line 23, enter 0 . . . . .	26 Subtract line 25 from line 23. If line 25 is more than line 23, enter 0 . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	29
8 Other taxes. List type and amount ▶ . . . . .		17 Carryover from prior year . . . . .	23 Add lines 20 through 22 . . . . .	23 Add lines 20 through 22 . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	29
9 Add lines 5 through 8 . . . . .		18 Add lines 15 through 17 . . . . .	24 Enter amount from Form 1040, line 34, 2 . . . . .	24 Enter amount from Form 1040, line 34, 2 . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	29
10 Home mortgage interest and points reported to you on Form 1098 . . . . .		19 Casualty or theft losses (see page A-5) . . . . .	25 Multiply line 24 above by 2% (.02) . . . . .	25 Multiply line 24 above by 2% (.02) . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	29
11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address . . . . .		20 Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or 2106-EZ if required. (See page A-5.) ▶ . . . . .	26 Subtract line 25 from line 23. If line 25 is more than line 23, enter 0 . . . . .	26 Subtract line 25 from line 23. If line 25 is more than line 23, enter 0 . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	29
12 Points not reported to you on Form 1098. See page A-3 for special rules . . . . .		21 Tax preparation fees . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	29
13 Investment interest. Attach Form 4952 if required. (See page A-3) . . . . .		22 Other expenses—investment, safe deposit box, etc. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	29
14 Add lines 10 through 13 . . . . .		23 Add lines 20 through 22 . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	29
15 Gifts by cash or check, if you made any gift of \$250 or more, see page A-4 . . . . .		24 Enter amount from Form 1040, line 34, 2 . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	29
16 If you made a gift of cash or check, if any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500 . . . . .		25 Multiply line 24 above by 2% (.02) . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	29
17 Carryover from prior year . . . . .		26 Subtract line 25 from line 23. If line 25 is more than line 23, enter 0 . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	29
18 Add lines 15 through 17 . . . . .		27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	29
19 Casualty or theft losses (see page A-5) . . . . .		27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	29
20 Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or 2106-EZ if required. (See page A-5.) ▶ . . . . .		27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	29
21 Tax preparation fees . . . . .		27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	29
22 Other expenses—investment, safe deposit box, etc. List type and amount ▶ . . . . .		27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	29
23 Add lines 20 through 22 . . . . .		27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	29
24 Enter amount from Form 1040, line 34, 2 . . . . .		27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	29
25 Multiply line 24 above by 2% (.02) . . . . .		27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	29
26 Subtract line 25 from line 23. If line 25 is more than line 23, enter 0 . . . . .		27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	29
27 Other—list on page A-6. List type and amount ▶ . . . . .		27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	27 Other—list on page A-6. List type and amount ▶ . . . . .	29

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Cat No 11330K

Schedule A (Form 1040) 2000

Schedule AB (Form 1040) 2000  
OMB No. 1545-0074 Page 2  
Name of taxpayer (Do not enter name and social security number if shown on other side.)

### Schedule B—Interest and Ordinary Dividends

**Note.** If you had over \$400 in taxable interest, you must also complete Part III.

- 1 List name of payer, if any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ▶

Amount	
1	
2	
3	
4	

**Note.** If you received a Form 1099-INT, Form 1099-DIV, or Form 1099-ORD, or a statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

2 Add the amounts on line 1 . . . . .

3 Excludable interest on Series EE and I U.S. savings bonds issued after 1989 from Form 8815, line 14. You must attach Form 8815 . . . . .

4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶

**Note.** If you had over \$400 in ordinary dividends, you must also complete Part III.

- 5 List name of payer. Include only ordinary dividends. If you received any capital gain distributions, see the instructions for Form 1040, line 13 ▶

Amount	
1	
2	
3	
4	
5	
6	

**Note.** If you received a Form 1099-DIV or Form 1099-ORD, or a statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9 ▶

**Note.** You must complete this part if you (a) had over \$400 of interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

7a At any time during 2000, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form 1040, line 22 . . . . .

b If "Yes," enter the name of the foreign country ▶

8 During 2000, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2 . . . . .

**For Paperwork Reduction Act Notice, see Form 1040 instructions.**

Schedule B (Form 1040) 2000

### SCHEDULE C (Form 1040) Profit or Loss From Business (Sole Proprietorship)

OMB No. 1545-0074  
2000  
Attachment Sequence No. 09  
Name of proprietor (Do not enter name and social security number if shown on other side.)

1 Principal business or profession, including product or service (see page C-1 of the instructions)

2 Business name, if no separate business name, leave blank

3 Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code

4 Accounting method (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

5 Did you "materially participate" in the operation of this business during 2000? If "No," see page C-2 for limit on losses. If "Yes," enter the number of days you participated during 2000. Enter the result here and on Form 1040, line 13 ▶

6 Gross profit. Subtract line 4 from line 3 . . . . .

7 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-2) . . . . .

8 Gross income. Add lines 6 and 7 . . . . .

9 Expenses. Enter expenses for business use of your home only on line 30.

10 Advertising . . . . .

11 Bad debts from sales or services (see page C-3) . . . . .

12 Car and truck expenses (see page C-3) . . . . .

13 Commissions and fees . . . . .

14 Depreciation . . . . .

15 Depreciation and section 179 expense deduction (not included in Part III) (see page C-3) . . . . .

16 Employee benefit programs (other than on line 13) . . . . .

17 Insurance (other than health) . . . . .

18 Interest . . . . .

19 Mortgage (paid to banks, etc.) . . . . .

20 Other . . . . .

21 Legal and professional services . . . . .

22 Office expense . . . . .

23 Total expenses before expenses for business use of home. Add lines 9 through 23 in columns ▶

24 Tentative profit (loss). Subtract line 23 from line 7 . . . . .

25 Expenses for business use of your home. Attach Form 8829 . . . . .

26 Net profit or (loss). Subtract line 25 from line 24 . . . . .

27 If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3 . . . . .

28 If a loss, you must go to line 32 . . . . .

29 If you have a loss, check the box that describes your investment in this activity (see page C-5) . . . . .

30 If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3 . . . . .

31 If you checked 32b, you must attach Form 6199 . . . . .

**For Paperwork Reduction Act Notice, see Form 1040 instructions.**

Schedule C (Form 1040) 2000

2

	Method(s) used to value closing inventory	a <input type="checkbox"/> Cost	b <input type="checkbox"/> Lower of cost or market	c <input type="checkbox"/> Other (attach explanation)
	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
13	Inventory at beginning of year, if different from last year's closing inventory, attach explanation			35
14	Purchases less cost of items withdrawn for personal use			36
15	Cost of labor. Do not include any amounts paid to yourself			37
16	Materials and supplies			38
17	Other costs			39
18	Add lines 35 through 39			40
19	Inventory at end of year			41
20	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4.			42

**Part V** Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-3 to find out if you must file.

[illegible]

Schedule C (Form 1040) 2000

Department of the Treasury Internal Revenue Service (99)	Married or proprietor
---	-----------------------

► Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.  
► Attach to Form 1040 or Form 1041. ► See instructions on back.

[illegible]

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**You May Use Schedule C-EZ**  
 If you are a sole proprietor or a partner in a partnership, and you use the cash method of accounting, you may use Schedule C-EZ.

**Only if You:**

- Had business expenses of \$2,500 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as a sole proprietor.

**And You:**

- Had no employees during the year.
- Are not required to file Form 4552, Depreciation and Amortization, for this business. See the instructions for this form on page 31, and page C-3 to find out if you qualify.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

<b>A</b>	Principal business or profession, including product or service	<b>B</b>	Enter code from pages C7 & 8
<b>C</b>	Business name if no separate business name, leave blank	<b>D</b>	Employee ID number (EIN), if any
<b>E</b>	Business address (including suite or room no.). Address not required if same as on form 1040, page 1.		
City, town or post office, state, and ZIP code			

100

1	Gross receipts. <b>Caution:</b> If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see <b>Statutory Employees</b> in the instructions for Schedule C, line 1, on page C-2 and check here	<input type="checkbox"/>	1
2	Total expenses. If more than \$2,500, you must use Schedule C. See instructions.		2
3	Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on Form 1040, line 12, and also on Schedule SE, line 2. (Statutory employees do not report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.)		3

## truck expenses on line 2.

4. When did you place your vehicle in service for business purposes? (month, day, year) ▶ ..... / ..... / .....

5. Of the total number of miles you drove your vehicle during 2000, enter the number of miles you used your vehicle for:

a. Business .....	b. Commuting .....	c. Other .....
5. Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
7. Was your vehicle available for use during off-duty hours? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
8a. Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b. If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No

or Paperwork Reduction Act Notice, see Form 1040 instructions. Call No. 1-822-2600 Schedule C-EZ (Form 1998) 2000

**SCHEDULE D**  
(Form 1040)

OMB No. 1545-0072  
**2000**  
Attachment  
Sequence No. 12

**Capital Gains and Losses**  
▶ Attach to Form 1040. ▶ See instructions for Schedule D (Form 1040).  
▶ Use Schedule D-1 for more space to list transactions for lines 1 and 8.

Your social security number

**Part I Short-term Capital Gains and Losses—Assets Held One Year or Less**

1	2	3	4	5	6	7
(a) Description of property (Example: 100 sh XYZ Co.)	(b) Date sold (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-4)	(e) Cost or other basis (see page D-4)	(f) Gain or (loss) Subtract (e) from (d)	(g) 28% rate (gain or loss) (see page D-4)
1						
2	Enter your short-term totals, if any, from Schedule D-1, line 2	2				
3	<b>Total short-term sales price amounts.</b> Add column (d) of lines 1 and 2	3				
4	Short-term gain or (loss) from Forms 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4				
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5				
6	Net short-term capital loss carryover. Enter the amount, if any, from line 8 of your 1999 Capital Loss Carryover Worksheet	6				
7	<b>Net short-term capital gain or (loss).</b> Combine column (f) of lines 1 through 6	7				

**Part II Long-term Capital Gains and Losses—Assets Held More Than One Year**

8	9	10	11	12	13	14	15	16
(a) Description of property (Example: 100 sh XYZ Co.)	(b) Date sold (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-4)	(e) Cost or other basis (see page D-4)	(f) Gain or (loss) Subtract (e) from (d)	(g) 28% rate (gain or loss) (see page D-4)	(h) 28% rate (gain or loss) (see page D-4)	(i) 28% rate (gain or loss) (see page D-4)
8								
9	Enter your long-term totals, if any, from Schedule D-1, line 9	9						
10	<b>Total long-term sales price amounts.</b> Add column (d) of lines 8 and 9	10						
11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11						
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12						
13	Capital gain distributions. See page D-1	13						
14	Long-term capital loss carryover. Enter in both columns (h) and (i) the amount, if any, from line 13 of your 1999 Capital Loss Carryover Worksheet	14						
15	Combine column (g) of lines 8 through 14	15						
16	<b>Net long-term capital gain or (loss).</b> Combine column (f) of lines 8 through 14	16						

28% rate gain or loss includes all "collectible gains and losses" (as defined on page D-4) and up to 50% of the eligible gain on qualified small business stock (see page D-4).

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule D (Form 1040) 2000

**Schedule D (Form 1040) 2000**  
Page 2

**Part III Summary of Parts I and II**

17 Combine lines 7 and 16. If a loss, go to line 18. If a gain, enter the gain on Form 1040, line 13. Complete Form 1040 through line 39. Then, go to Part IV to figure your tax if:

Next:

- Both lines 16 and 17 are gains and
- Form 1040, line 39, is more than zero.

Otherwise, stop here.

18 If line 17 is a loss, enter here and as a (loss) on Form 1040, line 13 the smaller of these losses:

- The loss on line 17 or
- (\$3,000) or, if married filing separately, (\$1,500).

Next: Skip Part IV below. Instead, complete Form 1040 through line 37. Then, complete the Capital Loss Carryover Worksheet on page D-6 if:

- The loss on line 17 exceeds the loss on line 18 or
- Form 1040, line 37, is a loss.

**Part IV Tax Computation Using Maximum Capital Gains Rates**

19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54				
Enter your taxable income from Form 1040, line 39	Enter the smaller of line 16 or line 17 of Schedule D	If you are filing Form 4952, enter the amount from Form 4952, line 4b	Subtract line 21 from line 20. If zero or less, enter -0-	Combine lines 7 and 15. If zero or less, enter -0-	Enter the smaller of line 15 or line 23, but not less than zero	Enter your unrecovered section 1250 gain, if any from line 17 of the worksheet on page D-8	Add lines 24 and 25	Subtract line 26 from line 22. If zero or less, enter -0-	Subtract line 27 from line 19. If zero or less, enter -0-	Enter the smaller of:	\$26,250 or single, \$43,850, if married filing jointly or qualifying widower; \$21,925 if married filing separately, or \$35,150 if head of household	Subtract line 22 from line 19. If zero or less, enter -0-	Enter the larger of line 30 or line 31	Figure the tax on the amount on line 32. Use the Tax Table or Tax Rate Schedules whichever applies	Note. If the amounts on lines 29 and 30 are the same, skip lines 34 through 37 and go to line 38	Enter the amount from line 29	Enter the amount from line 30	Subtract line 35 from line 34	Multiply line 36 by 10% (10)	Note. If the amounts on lines 19 and 29 are the same, skip lines 38 through 51 and go to line 52	Enter the smaller of line 19 or line 27	Enter the amount from line 36	Subtract line 39 from line 38	Multiply line 40 by 20% (20)	Note. If line 26 is zero or blank, skip lines 42 through 51 and go to line 52	Enter the smaller of line 22 or line 25	Add lines 22 and 32	Enter the amount from line 19	Subtract line 44 from line 43. If zero or less, enter -0-	Subtract line 45 from line 42. If zero or less, enter -0-	Multiply line 46 by 25% (25)	Note. If line 24 is zero or blank, skip lines 48 through 51 and go to line 52	Enter the amount from line 19	Add lines 32, 36, 40, and 46	Subtract line 49 from line 48	Multiply line 50 by 28% (28)	Add lines 33, 37, 41, 47, and 51	Figure the tax on the amount on line 19. Use the Tax Table or Tax Rate Schedules, whichever applies	Tax on all taxable income (including capital gains). Enter the smaller of line 52 or line 53 here and on Form 1040, line 40

Schedule D (Form 1040) 2000

**SCHEDULE E**  
**(Form 1040)**
**Supplemental Income and Loss**  
 (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2000

Attachment Sequence No. 13

 (See instructions to Form 1040) **Part I** Income or Loss From Rental Real Estate and Royalties **Note.** Report income and expenses from your business of renting personal property on Schedule C or C-EZ (see page E-1). Report farm rental income or loss from Form 4835 on page 2, line 39.

 1 Show the kind and location of each rental real estate property. **2** For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:

	Yes	No
A		
B		
C		

 • 14 days or  
 • 10% of the total days rented at fair rental value? (See page E-1)

**Totals** (Add columns A, B, and C.)

3 Rents received. . . . .

4 Royalties received. . . . .

**Expenses:**

5 Advertising . . . . .

6 Auto and travel (see page E-2) . . . . .

7 Cleaning and maintenance . . . . .

8 Commissions . . . . .

9 Insurance . . . . .

10 Legal and other professional fees . . . . .

11 Management fees . . . . .

12 Mortgage interest paid to banks, etc. (see page E-2) . . . . .

13 Other interest . . . . .

14 Repairs . . . . .

15 Supplies . . . . .

16 Taxes . . . . .

17 Utilities . . . . .

18 Other (list) ▶ . . . . .

**Totals** (Add columns A, B, and C.)

19 Add lines 5 through 18 . . . . .

20 Depreciation expense or depletion (see page E-3) . . . . .

21 Total expenses (Add lines 19 and 20) . . . . .

22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a loss, see page E-3 to find out if you must file Form 982.

23 Deductible rental real estate loss. If you must file Form 982, enter the loss on line 22 and the amount on line 24.

24 Losses. Add positive amounts shown on line 22. Do not include any losses.

25 Total rental real estate and royalty income or (loss). Combine lines 22 and 24. Enter the result here.

26 If Parts II, III, IV, and line 39 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 40 on page 2.

**Part II** Income or Loss From Partnerships and S Corporations **Note.** If you report a loss from an at-risk activity, you must check either column (e) or (f) on line 27 to describe your investment in the activity. See page E-5. If you check column (f), you must attach Form 598

27 Enter (a) for (b) Enter (c) for (d) Enter (e) for (f) Enter (g) for (h) Enter (i) for (j) Enter (k) for (l) Enter (m) for (n) Enter (o) for (p) Enter (q) for (r) Enter (s) for (t) Enter (u) for (v) Enter (w) for (x) Enter (y) for (z)

28a Totals

28b Totals

29 Add columns (h) and (i) of line 28a . . . . .

30 Add columns (g), (h), and (i) of line 28b . . . . .

31 Total partnership and S corporation income or (loss). Combine lines 29 and 30. Enter the result here and include in the total on line 40 below.

**Part III** Income or Loss From Estates and Trusts

32 Enter (a) for (b) Enter (c) for (d) Enter (e) for (f) Enter (g) for (h) Enter (i) for (j) Enter (k) for (l) Enter (m) for (n) Enter (o) for (p) Enter (q) for (r) Enter (s) for (t) Enter (u) for (v) Enter (w) for (x) Enter (y) for (z)

33a Totals

33b Totals

34 Add columns (d) and (e) of line 33a . . . . .

35 Add columns (c) and (e) of line 33b . . . . .

36 Total estate and trust income or (loss). Combine lines 34 and 35. Enter the result here and include in the total on line 40 below.

**Part IV** Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

37 Enter (a) for (b) Enter (c) for (d) Enter (e) for (f) Enter (g) for (h) Enter (i) for (j) Enter (k) for (l) Enter (m) for (n) Enter (o) for (p) Enter (q) for (r) Enter (s) for (t) Enter (u) for (v) Enter (w) for (x) Enter (y) for (z)

38 Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below.

**Part V** Summary

39 Net farm rental income or (loss) from Form 4835. Also, complete line 41 below.

40 Total income or (loss). Combine lines 26, 31, 36, 38, and 39. Enter the result here and on Form 1040, line 17.

**Part VI** Reconciliation of Farming and Fishing Income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), line 15b; Schedule K-1 (Form 1120S), line 23; and Schedule K-1 (Form 1041), line 14 (see page E-6).

**Part VII** Reconciliation for Real Estate Professionals. If you were a real estate professional for 2000, enter the amount of loss reported on Form 1040 from all rental real estate activities which you materially participated under the passive activity loss rules.

**SCHEDULE E**  
**(Form 1040)**
**Supplemental Income and Loss**  
 (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2000

Attachment Sequence No. 13

 (See instructions to Form 1040) **Part I** Income or Loss From Rental Real Estate and Royalties **Note.** Report income and expenses from your business of renting personal property on Schedule C or C-EZ (see page E-1). Report farm rental income or loss from Form 4835 on page 2, line 39.

 1 Show the kind and location of each rental real estate property. **2** For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:

	Yes	No
A		
B		
C		

 • 14 days or  
 • 10% of the total days rented at fair rental value? (See page E-1)

**Totals** (Add columns A, B, and C.)

3 Rents received. . . . .

4 Royalties received. . . . .

**Expenses:**

5 Advertising . . . . .

6 Auto and travel (see page E-2) . . . . .

7 Cleaning and maintenance . . . . .

8 Commissions . . . . .

9 Insurance . . . . .

10 Legal and other professional fees . . . . .

11 Management fees . . . . .

12 Mortgage interest paid to banks, etc. (see page E-2) . . . . .

13 Other interest . . . . .

14 Repairs . . . . .

15 Supplies . . . . .

16 Taxes . . . . .

17 Utilities . . . . .

18 Other (list) ▶ . . . . .

**Totals** (Add columns A, B, and C.)

19 Add lines 5 through 18 . . . . .

20 Depreciation expense or depletion (see page E-3) . . . . .

21 Total expenses (Add lines 19 and 20) . . . . .

22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a loss, see page E-3 to find out if you must file Form 982.

23 Deductible rental real estate loss. If you must file Form 982, enter the loss on line 22 and the amount on line 24.

24 Losses. Add positive amounts shown on line 22. Do not include any losses.

25 Total rental real estate and royalty income or (loss). Combine lines 22 and 24. Enter the result here.

26 If Parts II, III, IV, and line 39 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 40 on page 2.

**Part II** Income or Loss From Partnerships and S Corporations **Note.** If you report a loss from an at-risk activity, you must check either column (e) or (f) on line 27 to describe your investment in the activity. See page E-5. If you check column (f), you must attach Form 598

27 Enter (a) for (b) Enter (c) for (d) Enter (e) for (f) Enter (g) for (h) Enter (i) for (j) Enter (k) for (l) Enter (m) for (n) Enter (o) for (p) Enter (q) for (r) Enter (s) for (t) Enter (u) for (v) Enter (w) for (x) Enter (y) for (z)

28a Totals

28b Totals

29 Add columns (h) and (i) of line 28a . . . . .

30 Add columns (g), (h), and (i) of line 28b . . . . .

31 Total partnership and S corporation income or (loss). Combine lines 29 and 30. Enter the result here and include in the total on line 40 below.

**Part III** Income or Loss From Estates and Trusts

32 Enter (a) for (b) Enter (c) for (d) Enter (e) for (f) Enter (g) for (h) Enter (i) for (j) Enter (k) for (l) Enter (m) for (n) Enter (o) for (p) Enter (q) for (r) Enter (s) for (t) Enter (u) for (v) Enter (w) for (x) Enter (y) for (z)

33a Totals

33b Totals

34 Add columns (d) and (e) of line 33a . . . . .

35 Add columns (c) and (e) of line 33b . . . . .

36 Total estate and trust income or (loss). Combine lines 34 and 35. Enter the result here and include in the total on line 40 below.

**Part IV** Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

37 Enter (a) for (b) Enter (c) for (d) Enter (e) for (f) Enter (g) for (h) Enter (i) for (j) Enter (k) for (l) Enter (m) for (n) Enter (o) for (p) Enter (q) for (r) Enter (s) for (t) Enter (u) for (v) Enter (w) for (x) Enter (y) for (z)

38 Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below.

**Part V** Summary

39 Net farm rental income or (loss) from Form 4835. Also, complete line 41 below.

40 Total income or (loss). Combine lines 26, 31, 36, 38, and 39. Enter the result here and on Form 1040, line 17.

**Part VI** Reconciliation of Farming and Fishing Income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), line 15b; Schedule K-1 (Form 1120S), line 23; and Schedule K-1 (Form 1041), line 14 (see page E-6).

**Part VII** Reconciliation for Real Estate Professionals. If you were a real estate professional for 2000, enter the amount of loss reported on Form 1040 from all rental real estate activities which you materially participated under the passive activity loss rules.

**SCHEDULE EIC**  
**(Form 1040A or 1040)**

 Department of the Treasury  
 Internal Revenue Service (IRS)

**Earned Income Credit**  
**Qualifying Child Information**

 Complete and attach to Form 1040A or 1040  
 only if you have a qualifying child

 OMB No. 1545-0047  
**2000**  
 Attachment  
 Sequence No. **43**

Your social security number

**Before you begin:**

See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 60a and 60b, to make sure that (1) you can take the EIC and (2) you have a qualifying child.

- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.
- If it will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.


**Qualifying Child Information**

	Child 1	Child 2
	First name	Last name
<b>1 Child's name</b> If you have more than two qualifying children, you only have to list two to get the maximum credit.		
<b>2 Child's SSN</b> The child must have an SSN as defined on page 43 of the Form 1040A or 1040 instructions unless the child was born and died in 2000. If your child was born and died in 2000 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.		
<b>3 Child's year of birth</b>	Year <u>1987</u> If born after 1987, skip lines 4a and 4b, go to line 5.	Year <u>1987</u> If born after 1987, skip lines 4a and 4b, go to line 5.
<b>4 If the child was born before 1982—</b> <b>a Was the child under age 24 at the end of 2000 and a student?</b>	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 5.	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 5.
<b>b Was the child permanently and totally disabled during any part of 2000?</b>	Yes <input type="checkbox"/> No <input type="checkbox"/> Continue	Yes <input type="checkbox"/> No <input type="checkbox"/> Continue
<b>5 Child's relationship to you</b> (For example, son, daughter, grandchild, foster child, etc.)	Yes <input type="checkbox"/> No <input type="checkbox"/> The child is not a qualifying child.	Yes <input type="checkbox"/> No <input type="checkbox"/> The child is not a qualifying child.
<b>6 Number of months child lived with you in the United States during 2000</b>	Do not enter more than 12 months.	Do not enter more than 12 months.
<ul style="list-style-type: none"> <li>• If the child lived with you for more than half of 2000 but less than 7 months, enter "7-".</li> <li>• If the child was born or died in 2000 and your home was the child's home for the entire time he or she was alive during 2000, enter "12".</li> </ul>		

Do you want part of the EIC added to your take-home pay in 2000? To see if you qualify, get Form W-5 from your employer or by calling the IRS at 1-800-TAX-FORM (1-800-829-3676).

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions.

Cat. No. 13358M

Schedule EIC (Form 1040A or 1040) 2000

**SCHEDULE F**  
**(Form 1040)**

 Department of the Treasury  
 Internal Revenue Service (IRS)

**Profit or Loss From Farming**

 Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.  
 See instructions for Schedule F (Form 1040).

OMB No. 1545-0074

**2000**  
 Attachment  
 Sequence No. **14**

Social security number (SSN)

B. Enter code from Part IV

D. Employer ID number (EIN), if any

 Accounting method: (1) ☐ Cash (2) ☐ Accrual

E. Did you "materially participate" in the operation of this business during 2000? If "No," see page F-2 for limit on passive losses.

 Yes ☐ No ☐

F. Do not include sales of livestock sold for draft, breeding, sport, or dairy purposes; report those sales on Form 4797.

**Part I Farm Income—Cash Method. Complete Parts I and II (accrual method taxpayers complete Parts I and II, and line 11 of Part I).**

Do not include sales of livestock sold for draft, breeding, sport, or dairy purposes; report those sales on Form 4797.

1 Sales of livestock and other items you bought for resale

2 Cost or other basis of livestock and other items reported on line 1

3 Subtract line 2 from line 1

4 Sales of livestock, produce, grains, and other products you raised

5a Total cooperative distributions (Form 1099-PATR)

5b Taxable amount

6 Agricultural program payments (see page F-2)

7 Commodity Credit Corporation (CCC) loans (see page F-3)

a CCC loans reported under election

b CCC loans forfeited

8 Crop insurance proceeds and certain disaster payments (see page F-3)

a Amount received in 2000

b Amount received from 1939

 c If election to defer to 2001 is attached, check here ☐

9 Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)

10 Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51.

**Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.**

12 Car and truck expenses (see page F-4; also attach Form 4562)

13 Chemicals

14 Conservation expenses (see page F-4)

15 Custom hire machine work

16 Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)

17 Employee benefit programs other than on line 25

18 Feed purchased

19 Fertilizers and lime

20 Freight and trucking

21 Gasoline, fuel, and oil

22 Insurance (other than health)

23 Interest

a Mortgage (paid to banks, etc.)

b Other

24 Labor hired (less employment credits)

25 Pension and profit-sharing plans

26 Rent or lease (see page F-5):

a Vehicles, machinery, and equipment

b Other (land, animals, etc.)

27 Repairs and maintenance

28 Seeds and plants purchased

29 Storage and warehousing

30 Supplies purchased

31 Taxes

32 Utilities

33 Veterinary feeding and medicine

34 Other expenses (specify)

35 Total expenses. Add lines 12 through 34.

36 Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18, and also on Schedule F, line 1. If a loss, you must go on to line 37 (losses, losses, and partnerships; see page F-6).

37 If you have a loss, you must check the box that describes your investment in this activity (see page F-6).

a If you checked 37a, enter the loss on Form 1040, line 18, and also on Schedule F, line 1.

b If you checked 37b, you must attach Form 8118.

c If you checked 37c, some investment is not at risk.

Schedule F (Form 1040) 2000

Cat. No. 11346H

For Paperwork Reduction Act Notice, see Form 1040 instructions.

**Part III Farm Income—Accrual Method** (see page F-6)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report those sales on Form 4797 and do not include this livestock on line 45 below.

38	Sales of livestock, produce, grains, and other products during the year . . . . .	38	
38a	Total cooperative distributions (Form(s) 1099-PA/RA) [38a]	38b	Taxable amount
40a	Agriculture program payments . . . . .	40b	Taxable amount
41	Commodity Credit Corporation (CCC) loans	41a	
a	CCC loans reported under election . . . . .	41b	
b	CCC loans forfeited . . . . .	41c	Taxable amount
42	Crop insurance proceeds . . . . .	42	
43	Custom hire (machine work) income . . . . .	43	
44	Other income, including Federal and state gasoline or fuel tax credit or refund . . . . .	44	
45	Add amounts in the right column for lines 38 through 44 . . . . .	45	
46	Inventory of livestock, produce, grains, and other products at beginning of the year . . . . .	46	
47	Cost of livestock, produce, grains, and other products purchased during the year . . . . .	47	
48	Add lines 46 and 47 . . . . .	48	
48	Inventory of livestock, produce, grains, and other products at end of year . . . . .	48	
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48* . . . . .	50	
51	Gross income. Subtract line 50 from line 45. Enter the result here and on page 1, line 11. . . . .	51	

\*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

**Part IV Principal Agricultural Activity Codes**

**Caution.** File Schedule C (Form 1040), Profit or Loss From Business, or Schedule C-EZ (Form 1040), Net Profit From Business, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

These codes for the Principal Agricultural Activity classify farms by the type of activity they are engaged in to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select one of the following codes and enter the six-digit number on page 1, line B.

**Crop Production**  
 11100 Oilseed and grain farming  
 11210 Vegetable and melon farming  
 11300 Fruit and tree nut farming

111400 Greenhouse, nursery, and floriculture production  
 111900 Other crop farming  
**Animal Production**  
 112111 Beef cattle ranching and farming  
 112112 Cattle feedlots  
 112120 Dairy cattle and milk production  
 112210 Hog and pig farming  
 112300 Poultry and egg production  
 112400 Sheep and goat farming  
 112510 Animal aquaculture  
 112900 Other animal production  
**Forestry and Logging**  
 113000 Forestry and logging (including forest nurseries and timber tracts)

Ⓢ

Schedule F (Form 1040) 2000

**SCHEDULE H (Form 1040)**

Department of the Treasury  
Internal Revenue Service (IRS)

**Household Employment Taxes**

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)  
 ▶ Attach to Form 1040, 1040-R, 1040-EZ, 1040-SS, or 1041.  
 ▶ See separate instructions.

OMB No. 1545-0074

2000  
Attachment  
Sequence No. 44

Name of employer	Social Security number
Employer identification number	

**A** Did you pay any one household employee cash wages of \$1,200 or more in 2000? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page 3 before you answer this question.)

- ☐ Yes. Skip lines B and C and go to line 1.  
☐ No. Go to line B.

**B** Did you withhold Federal income tax during 2000 for any household employee?

- ☐ Yes. Skip line C and go to line 5.  
☐ No. Go to line C.

**C** Did you pay total cash wages of \$1,000 or more in any calendar quarter of 1999 or 2000 to household employees? (Do not count cash wages paid in 1999 or 2000 to your spouse, your child under age 21, or your parent.)

- ☐ No. Stop. Do not file this schedule.  
☐ Yes. Skip lines 1-9 and go to line 10 on the back.

**Part I Social Security, Medicare, and Income Taxes**

1	Total cash wages subject to social security taxes (see page 3) . . . . .	1	
2	Social security taxes. Multiply line 1 by 12.6% (.126) . . . . .	2	
3	Total cash wages subject to Medicare taxes (see page 3) . . . . .	3	
4	Medicare taxes. Multiply line 3 by 2.9% (.029) . . . . .	4	
5	Federal income tax withheld, if any . . . . .	5	
6	Total social security, Medicare, and income taxes (add lines 2, 4, and 5) . . . . .	6	
7	Advance earned income credit (EIC) payments, if any . . . . .	7	
8	Net taxes (subtract line 7 from line 6) . . . . .	8	

**9** Did you pay total cash wages of \$1,000 or more in any calendar quarter of 1999 or 2000 to household employees? (Do not count cash wages paid in 1999 or 2000 to your spouse, your child under age 21, or your parent.)

- ☐ No. Stop. Enter the amount from line 8 above on Form 1040, line 56. If you are not required to file Form 1040, see the line 9 instructions on page 4.  
☐ Yes. Go to line 10 on the back.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 12187K

Schedule H (Form 1040) 2000





**Part III Figure Your Credit**

<b>10</b> If you checked (in Part I): Box 1, 2, 4, or 7 . . . . . \$5,000 Box 3, 5, or 6 . . . . . \$7,500 Box 8 or 9 . . . . . \$3,750	<b>Enter</b>	<b>10</b>
<b>Did you check</b> Box 2, 4, 5, 6, or 8 in Part I?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
You must complete line 11. Enter the amount from line 10 on line 12 and go to line 13.		
<b>11</b> If you checked: • Box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. • Box 2, 4, or 9 in Part I, enter your taxable disability income. • Box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total.		<b>11</b>
For more details on what to include on line 11, see page R-3.		
<b>12</b> If you completed line 11, enter the smaller of line 10 or line 11; all others, enter the amount from line 10 . . . . .		<b>12</b>
<b>13</b> Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2000:		<b>13</b>
a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security. See page R-3.	<b>13a</b>	
b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See page R-3.	<b>13b</b>	
c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c . . . . .	<b>13c</b>	
<b>14</b> Enter the amount from Form 1040, line 34 . . . . .	<b>14</b>	
<b>15</b> If you checked (in Part I): Box 1 or 2 . . . . . \$7,500 Box 3, 4, 5, 6, or 7 . . . . . \$10,000 Box 8 or 9 . . . . . \$5,000	<b>Enter</b>	<b>15</b>
<b>16</b> Subtract line 15 from line 14. If zero or less, enter -0- . . . . .	<b>16</b>	
<b>17</b> Enter one-half of line 16 . . . . .	<b>17</b>	
<b>18</b> Add lines 13c and 17 . . . . .	<b>18</b>	
<b>19</b> Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, go to line 20 . . . . .	<b>19</b>	
<b>20</b> Multiply line 19 by 15% (.15). Enter the result here and on Form 1040, line 45. But if this amount is more than the amount on Form 1040, line 42, minus any amount on line 43, or you are filing Form 2441, see page R-3 for the amount of credit you may take . . . . .	<b>20</b>	

Schedule R (Form 1040) 2000

**SCHEDULE SE (Form 1040)****Self-Employment Tax**

▶ See Instructions for Schedule SE (Form 1040).

Department of the Treasury Internal Revenue Service (93)

Name of person with self-employment income (as shown on Form 1040)

Social security number of person with self-employment income ▶

OMB No. 1545-0047

**2000**

Attachment Sequence No. 17

**Who Must File Schedule SE**

You must file Schedule SE if:

- You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more or
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

**Note.** Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE. See page SE-3.

**Exception.** If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner, and you filed Form 4361 and received IRS approval not to be taxed on these earnings, do not file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 52.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**

Did you receive wages or tips in 2000?	Yes	Was the total of your wages and tips subject to social security or railroad retirement tax plus your net earnings from self-employment more than \$1,200?	Yes	You Must Use Long Schedule SE on the Back
No	Are you a minister, member of a religious order, or Christian Science practitioner who received IRS approval not to be taxed on earnings from these sources, but you owe self-employment tax on other earnings?	Yes	You Must Use Long Schedule SE on the Back	
No	No	Are you using one of the optional methods to figure your net earnings (see page SE-3)?	Yes	You Must Use Long Schedule SE on the Back
No	No	Do you receive church employee income reported on Form W-2 or 1099-B (ministers)?	Yes	You May Use Short Schedule SE Below
No	No	No	No	You Must Use Short Schedule SE on the Back

**Section A—Short Schedule SE. Caution: Read above to see if you can use Short Schedule SE.**

1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships: Schedule K-1 (Form 1065), line 15a . . . . .	1
2 Net profit or (loss) from Schedule C, line 31, Schedule C-EZ, line 3, Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders. See page SE-1 for amounts to report on this line. See page SE-2 for other income to report . . . . .	2
3 Combine lines 1 and 2 . . . . .	3
4 Net earnings from self-employment. Multiply line 3 by 92.35% (9235) if less than \$400. Do not file this schedule; you do not owe self-employment tax . . . . . ▶	4
5 Self-employment tax. If the amount on line 4 is: • \$75,200 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 52 • More than \$75,200, multiply line 4 by 2.9% (.029). Then, add \$9,448.80 to the result. Enter the total here and on Form 1040, line 52.	5
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27 . . . . .	6

Cat. No. 11358Z

Schedule SE (Form 1040) 2000



Form **2441****Child and Dependent Care Expenses**

OMB No. 1545-0068

**2000**Attachment  
Sequence No. 21

▶ Attach to Form 1040.

▶ See separate instructions.

Department of the Treasury  
Internal Revenue Service (98)

Name(s) shown on Form 1040

Your social security number

**Before you begin:** You need to understand the following terms. See Definitions on page 1 of the instructions.

- **Dependent Care Benefits**
- **Qualifying Person(s)**
- **Qualified Expenses**
- **Earned Income**

**Part I** Persons or Organizations Who Provided the Care—You must complete this part.  
(If you need more space, use the bottom of page 2.)

1	(a) Care provider's name	(b) Address (number, street apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive dependent care benefits?

No ☐ Yes ☐ Complete only Part II below.

**Caution:** If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 56.**Part II** Credit for Child and Dependent Care Expenses**2** Information about your qualifying person(s). If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name	(b) Qualifying person's social security number	(c) Qualified expenses you paid for this person (add in column (d))
First	Last	

**3** Add the amounts in column (c) of line 2. Do not enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 24.**4** Enter YOUR earned income.**5** If married filing a joint return, enter YOUR SPOUSE'S earned income (if your spouse was a student or was disabled, see the instructions). **all others**, enter the amount from line 4.**6** Enter the smallest of line 3, 4, or 5.**7** Enter the amount from Form 1040, line 34.**8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7. If line 7 is—

Over	But not over	Decimal amount	But not over	Decimal amount
\$0—10,000	10,000—20,000	.10	20,000—22,000	.24
10,000—12,000	12,000—14,000	.20	22,000—24,000	.28
12,000—14,000	14,000—16,000	.24	24,000—26,000	.32
14,000—16,000	16,000—18,000	.28	26,000—28,000	.36
16,000—18,000	18,000—20,000	.32	28,000—no limit	.40

**9** Multiply line 6 by the decimal amount on line 8. Enter the result here and on Form 1040, line 44. But if this amount is more than the amount on Form 1040, line 42, minus any amount on line 43, or you paid 1999 expenses in 2000, see the instructions for the amount to enter on line 44.

For Paperwork Reduction Act Notice, see page 3 of the instructions.

Cat. No. 11852N

Form **2441** (2000)Page **2****Part II** Vehicle Expenses**Section A—General Information** (You must complete this section if you are claiming vehicle expenses.)

	(a) Vehicle 1	(b) Vehicle 2
<b>11</b> Enter the date the vehicle was placed in service.		
<b>12</b> Total miles the vehicle was driven during 2000.		
<b>13</b> Business miles included on line 12.		
<b>14</b> Percent of business use. Divide line 13 by line 12.		
<b>15</b> Average daily roundtrip commuting distance.		
<b>16</b> Commuting miles included on line 12.		
<b>17</b> Other miles. Add lines 13 and 16 and subtract the total from line 12.		

**18** Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No**19** If your employer provided you with a vehicle, is personal use during off-duty hours permitted? ☐ Yes ☐ No**20** Do you have evidence to support your deduction? ☐ Yes ☐ No**21** If "Yes," is the evidence written? ☐ Yes ☐ No**Section B—Standard Mileage Rate** (See the instructions for Part II to find out whether to complete this section or Section C.)**22** Multiply line 13 by 32¢ (line 32).**Section C—Actual Expenses**

	(a) Vehicle 1	(b) Vehicle 2
<b>23</b> Gasoline, oil, repairs, vehicle insurance, etc.		
<b>24a</b> Vehicle rentals		
<b>24b</b> Induction amount (see instructions)		
<b>24c</b> Subtract line 24b from line 24a		
<b>25</b> Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)		
<b>26</b> Add lines 23, 24c, and 25.		
<b>27</b> Multiply line 26 by the percentage on line 14.		
<b>28</b> Depreciation. Enter amount from line 36 below.		
<b>29</b> Add lines 27 and 28. Enter total here and on line 1.		

**Section D—Depreciation of Vehicles** (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

	(a) Vehicle 1	(b) Vehicle 2
<b>30</b> Enter cost or other basis (see instructions).		
<b>31</b> Enter amount of section 179 deduction (see instructions).		
<b>32</b> Multiply line 30 by line 14 (see instructions if you elected the section 179 deduction).		
<b>33</b> Enter depreciation method and percentage (see instructions).		
<b>34</b> Multiply line 32 by the percentage on line 33 (see instructions).		
<b>35</b> Add lines 31 and 34.		
<b>36</b> Enter the limit from the table in the line 36 instructions.		
<b>37</b> Multiply line 36 by the percentage on line 14.		
<b>38</b> Enter the smaller of line 35 or line 37. Also enter this amount on line 28 above.		

Form **2106** (2000)

**Part III** Dependent Care Benefits

10	Enter the total amount of dependent care benefits you received for 2000. This amount should be shown in box 10 of your W-2 form(s). Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2.	10
11	Enter the amount forfeited, if any. See the instructions.	11
12	Subtract line 11 from line 10.	12
13	Enter the total amount of qualified expenses incurred in 2000 for the care of the qualifying person(s).	13
14	Enter the smaller of line 12 or 13.	14
15	Enter YOUR earned income.	15
16	If married filing a joint return, enter YOUR SPOUSE'S earned income (if your spouse was a student or was disabled, see the instructions for line 5), if married filing a separate return, see the instructions for the amount to enter; all others, enter the amount from line 15.	16
17	Enter the smallest of line 14, 15, or 16.	17
18	Excluded benefits. Enter here the smaller of the following: <ul style="list-style-type: none"> <li>The amount from line 17 or</li> <li>\$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 16).</li> </ul>	18
18	Taxable benefits. Subtract line 18 from line 12. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB."	18

To claim the child and dependent care credit, complete lines 20-24 below.

20	Enter \$2,000 (\$4,000 if two or more qualifying persons).	20
21	Enter the amount from line 18.	21
22	Subtract line 21 from line 20. If zero or less, stop. You cannot take the credit. <b>Exception.</b> If you paid 1999 expenses in 2000, see the instructions for line 9.	22
23	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 18 above. Then, add the amounts in column (c) and enter the total here.	23
24	Enter the smaller of line 22 or 23. Also, enter this amount on line 3 on the front of this form and complete lines 4-9.	24

①

Form 2441 (2000)

Form 3800

**General Business Credit**

Department of the Treasury  
 Internal Revenue Service  
 Name(s) shown on return

OMB No. 1545-0045

2000

Attachment  
Sequence No. 22

Identifying number

**Part I** Tentative Credit

a	Current year investment credit (Form 3458, Part I).	1a
b	Current year work opportunity credit (Form 5884, Part I).	1b
c	Current year welfare-to-work credit (Form 8861, Part I).	1c
d	Current year credit for alcohol used as fuel (Form 6478).	1d
e	Current year credit for increasing research activities (Form 6765, Part I).	1e
f	Current year low-income housing credit (Form 8586, Part I).	1f
g	Current year enhanced oil recovery credit (Form 8830, Part I).	1g
h	Current year disabled access credit (Form 8826, Part I).	1h
i	Current year renewable electricity production credit (Form 8835, Part I).	1i
j	Current year Indian employment credit (Form 8845, Part I).	1j
k	Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846, Part I).	1k
l	Current year orphan drug credit (Form 8820, Part I).	1l
m	Current year credit for contributions to selected community development corporations (Form 8847, Part I).	1m
n	Current year trans-Alaska pipeline liability fund credit (see instructions).	1n
o	Current year general credits from an electing large partnership (Schedule K-1 (Form 1043-B)).	1o
2	Current year general business credit. Add lines 1a through 1o.	2
3	Passive activity credits included on line 2 (see instructions).	3
4	Subtract line 3 from line 2.	4
5	Passive activity credits allowed for 2000 (see instructions).	5
6	Carryforward of general business or ESOPT credit to 2000 (see instructions for the schedule to attach).	6
7	Carryback of general business credit from 2001 (see instructions).	7
8	Tentative general business credit. Add lines 4 through 7.	8

**Part II** General Business Credit Limitation Based on Amount of Tax

9	Regular tax before credits (see instructions).	9
10	Alternative minimum tax (see instructions).	10
11	Add lines 9 and 10.	11
12a	Foreign tax credit.	12a
b	Credit for child and dependent care expenses (Form 2441, line 9).	12b
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20).	12c
d	Education credits (Form 8863, line 18).	12d
e	Child tax credit (Form 1040, line 47).	12e
f	Mortgage interest credit (Form 8336, line 11).	12f
g	Adoption credit (Form 8839, line 14).	12g
h	District of Columbia first-time homebuyer credit (Form 8858, line 11).	12h
i	Possessions tax credit (Form 5735, line 17 or 27).	12i
j	Credit for fuel from a nonconventional source.	12j
k	Qualified electric vehicle credit (Form 8834, line 19).	12k
l	Add lines 12a through 12k.	12l
13	Net income tax. Subtract line 12l from line 11.	13
14	Tentative minimum tax (see instructions).	14
15	Net regular tax. Subtract line 12l from line 9. If zero or less, enter -0-	15
16	Enter 25% (25) of the excess, if any, of line 15 over \$25,000 (see instructions).	16
17	Enter the greater of line 14 or line 16.	17
18a	Subtract line 17 from line 13. If zero or less, enter -0-	18a
18b	Enter the smaller of line 8 or line 18a. Individuals, estates, and trusts: See instructions for claiming the credit for increasing research activities. C corporations: See the instructions for Schedule A. If any regular investment credit carryforward is claimed and the line 18b instructions if there has been an ownership change, acquisition, or reorganization.	18b
18c	Suspended research credit allowed for the current year (see instructions).	18c
18	General business credit allowed for the current year. Subtract line 18c from line 18b. Enter here on Form 1040, line 45; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4e; Form 1041, Schedule G, line 2c, or the applicable line of your return.	18

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 12392F

Form 3800 (2000)

OMB No. 1545-0022  
**6251**  
 Department of the Treasury  
 Internal Revenue Service  
 Form 1040  
 Alternative Minimum Tax—Individuals  
 ▶ See separate instructions.  
 ▶ Attach to Form 1040 or Form 1040NR.  
 Your social security number

**Part I Adjustments and Preferences**

1 If you itemized deductions on Schedule A (Form 1040), go to line 2. Otherwise, enter your standard deduction from Form 1040, line 36, here and go to line 6.

2 Medical and dental Enter the smaller of Schedule A (Form 1040), line 4 or 20% of Form 1040, line 34.

3 Taxes Enter the amount from Schedule A (Form 1040), line 9.

4 Certain interest on a home mortgage not used to buy, build, or improve your home.

5 Miscellaneous itemized deductions Enter the amount from Schedule A (Form 1040), line 26.

6 Refund of taxes Enter any tax refund from Form 1040, line 10 or line 21.

7 Investment interest Enter difference between regular tax and AMT deduction.

8 Post-1986 depreciation Enter difference between regular tax and AMT depreciation.

9 Adjusted gain or loss Enter difference between AMT and regular tax gain or loss.

10 Incentive stock options Enter excess of AMT income over regular tax income.

11 Passive activities Enter difference between AMT and regular tax income or loss.

12 Barter services Enter the amount from Schedule K-1 (Form 1041), line 9.

13 Tax-exempt interest from private activity bonds issued after 8/7/86.

14 Other Enter the amount, if any, for each item below and enter the total on line 14.

a Circulation expenditures

b Depreciation

c Depreciation (pre-1987)

d Installation sales

e Intangible drilling costs

f Large partnerships

g Long-term contracts

h Loss limitations

i Mining costs

j Patron's adjustment

k Pollution control facilities

l Research and experimental

m Section 1202 exclusion

n Tax shelter firm activities

o Refined adjustments

15 Total Adjustments and Preferences Combine lines 1 through 14.

**Part II Alternative Minimum Taxable Income**

16 Enter the amount from Form 1040, line 37. If less than zero, enter as a loss.

17 Net operating loss deduction, if any, from Form 1040, line 21. Enter as a positive amount.

18 If Form 1040, line 34, is over \$128,950 (over \$64,475 if married filing separately), and you itemized deductions, enter the amount, if any, from line 9 of the Worksheet for Schedule A (Form 1040), line 28.

19 Combine lines 15 through 18.

20 Alternative tax net operating loss deduction. See page 6 of the instructions.

21 Alternative Minimum Taxable Income. Subtract line 20 from line 19. (If married filing separately and line 21 is more than \$165,000, see page 7 of the instructions.)

**Part III Exemption Amount and Alternative Minimum Tax**

22 Exemption Amount. (If this form is for a child under age 14, see page 7 of the instructions.)

23 If your filing status is . . . . . AND line 21 is . . . . . THEN enter on line 23 . . . . .

Single or head of household . . . . . \$117,500 . . . . . \$33,750

Married filing jointly or qualifying widow(er) . . . . . 150,000 . . . . . 45,000

Married filing separately . . . . . 75,000 . . . . . 22,500

If line 21 is over the amount shown above for your filing status, see page 7 of the instructions.

24 If you reported capital gain distributions directly on Form 1040, line 13, or you completed Schedule O (Form 1040) and have an amount on line 25 of line 21 that would have had an amount on line 21 if you had completed line 23, enter the amount, if any, from line 23 of the Worksheet for Schedule A (Form 1040), line 23 by 26% (26). Otherwise, multiply line 23 by 26% (26) and subtract \$3,500 (\$1,750 if married filing separately) from the result.

25 Alternative minimum tax (foreign tax credit. See page 7 of the instructions).

26 Tentative minimum tax. Subtract line 25 from line 24.

27 Enter your tax from Form 1040, line 40 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 43).

28 Alternative Minimum Tax. Subtract line 27 from line 26. If zero or less, enter -0-. Enter here and on Form 1040, line 41.

For Paperwork Reduction Act Notice, see page 8 of the instructions.

Form 6251 (2000)

Form 3800 (2000)  
 Page 2  
**Schedule A—Additional General Business Credit Allowed By Internal Revenue Code Section 38(c)(2) (Before Repeal by the Revenue Reconciliation Act of 1980)—Only Applicable to C Corporations**

20 Enter the portion of the credit shown on line 6 that is attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1980).

21 Tentative minimum tax (from line 14).

22 Multiply line 21 by 25% (25).

23 Enter the amount from line 18a.

24 Enter the portion of the credit shown on line 6 that is not attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1980).

25 Subtract line 24 from line 23. If zero or less, enter -0-.

26 Subtract line 25 from line 20. If zero or less, enter -0-.

27 For purposes of this line only, refigure the amount on Form 4626, line 11, by using zero on Form 4626, line 6, and enter the result here.

28 Multiply line 27 by 10% (10).

29 Net income tax (from line 13).

30 Enter the amount from line 18b.

31 Subtract line 30 from line 29.

32 Subtract line 28 from line 31.

33 Enter the smallest of line 22, line 26, or line 32.

34 Subtract line 33 from line 21.

35 Enter the greater of line 16 or line 34.

36 Subtract line 35 from line 29. Also enter this amount on line 18b instead of the amount previously figured on that line. Write "Sec. 38(c)(2)" in the margin next to your entry on line 18b.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the tax laws. We will not share your information with other federal, state, or local government agencies, the courts, or the public, unless the law requires us to. We will not share your information with other federal, state, or local government agencies, the courts, or the public, unless the law requires us to. We will not share your information with other federal, state, or local government agencies, the courts, or the public, unless the law requires us to.

**Recordkeeping.** You must keep records of the information on this form for as long as it is needed for tax purposes. See the instructions for more details.

**Learning about the law or the form.** You may become involved in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

**Preparing and sending the form to the IRS.** If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

**The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:**

17 hr., 42 min.

Form 3800 (2000)

**Part IV Line 24 Computation Using Maximum Capital Gains Rates**

**Caution:** If you did not complete Part IV of Schedule D (Form 1040), see page 8 of the instructions before you complete this part.

29	Enter the amount from Form 6251, line 23	30	Enter the amount from Schedule D (Form 1040), line 27 (as reduced for the AMT, if necessary). See page 8 of the instructions.
31	Enter the amount from Schedule D (Form 1040), line 25 (as reduced for the AMT, if necessary). See page 8 of the instructions.	32	Add lines 30 and 31
33	Enter the amount from Schedule D (Form 1040), line 22 (as reduced for the AMT, if necessary). See page 8 of the instructions	34	Enter the <b>smaller</b> of line 32 or line 33
35	Subtract line 34 from line 29. If zero or less, enter -0-	36	If line 35 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 35 by 28%. (26% result.) Otherwise, multiply line 35 by 28% (26% if married filing separately) from the result.
37	Enter the amount from Schedule D (Form 1040), line 36 (as figured for the regular tax). See page 8 of the instructions.	38	Enter the <b>smallest</b> of line 29, line 30, or line 37
39	Multiply line 38 by 10% (11%)	40	Enter the <b>smaller</b> of line 29 or line 39
41	Enter the amount from line 38	42	Subtract line 41 from line 40
43	Multiply line 42 by 20% (20%)	44	Enter the amount from line 29
45	Add lines 35, 38, and 42	46	Subtract line 45 from line 44
47	Multiply line 46 by 25% (25%)	48	Add lines 36, 39, 43, and 47
49	If line 29 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 29 by 28%. (26% result.) Otherwise, multiply line 29 by 28% (26% if married filing separately) from the result.	50	Enter the <b>smaller</b> of line 48 or line 49 here and on line 24

Form 6251 (2000)

**Form 8582**Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Passive Activity Loss Limitations**

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041

OMB No. 1545-1006

**2000**Attachment  
Sequence No. 88

Identifying number

**Part I 2000 Passive Activity Loss****Caution:** See the instructions for Worksheets 1 and 2 on page 8 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation see **Active Participation in a Rental Real Estate Activity** on page 4 of the instructions.)

1a	Activities with net income (enter the amount from Worksheet 1, column (a)).	1a	
b	Activities with net loss (enter the amount from Worksheet 1, column (b)).	1b	
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c)).	1c	
d	Combine lines 1a, 1b, and 1c.	1d	

**All Other Passive Activities**

2a	Activities with net income (enter the amount from Worksheet 2, column (a)).	2a	
b	Activities with net loss (enter the amount from Worksheet 2, column (b)).	2b	
c	Prior years unallowed losses (enter the amount from Worksheet 2, column (c)).	2c	
d	Combine lines 2a, 2b, and 2c.	2d	

3 Combine lines 1d and 2d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Do not complete Form 8582. Report the losses on the forms and schedules normally used.

If this line and line 1d are losses, go to Part II. Otherwise, enter -0- on line 9 and go to line 10.

**Part II Special Allowance for Rental Real Estate With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See page 8 for examples.

**Note:** If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II. Instead, enter -0- on line 9 and go to line 10.

4	Enter the <b>smaller</b> of the loss on line 1d or the loss on line 3.	4	
5	Enter \$150,000. If married filing separately, see page 8.	5	
6	Enter modified adjusted gross income, but not less than zero (see page 8).	6	
7	Subtract line 6 from line 5.	7	
8	Multiply line 7 by 50% (5). Do not enter more than \$25,000. If married filing separately, see page 9.	8	
9	Enter the <b>smaller</b> of line 4 or line 8.	9	

**Part III Total Losses Allowed**

10	Add the income, if any, on lines 1a and 2a and enter the total.	10	
11	Total losses allowed from all passive activities for 2000. Add lines 9 and 10. See page 11 to find out how to report the losses on your tax return.	11	

For Paperwork Reduction Act Notice, see page 12 of the instructions.

Cat No 83764F

Form 8582 (2000)

Page 3

Form 8582 (2000)

**Worksheet 6—Activities With Losses Reported on Two or More Different Forms or Schedules (See page 10)**

Name of Activity	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
<b>Form or Schedule To Be Reported on:</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule					
<b>b</b> Net income from form or schedule					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0-					
<b>Form or Schedule To Be Reported on:</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule					
<b>b</b> Net income from form or schedule					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0-					
<b>Form or Schedule To Be Reported on:</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule					
<b>b</b> Net income from form or schedule					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0-					
<b>Total</b>			1.00		

Form 8582 (2000)

Page 2

Form 8582 (2000)

**Caution:** The worksheets are not required to be filed with your tax return and may be detached before filing Form 8582. Keep a copy of the worksheets for your records.

**Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See page 8.)**

Name of activity	Current year		Prior years		Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss	
<b>Total. Enter on Form 8582, lines 1a, 1b, and 1c.</b>						

**Worksheet 2—For Form 8582, Lines 2a, 2b, and 2c (See page 9.)**

Name of activity	Current year		Prior years		Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss	
<b>Total. Enter on Form 8582, lines 2a, 2b, and 2c.</b>						

**Worksheet 3—Use this worksheet if an amount is shown on Form 8582, line 6 (See page 9.)**

Name of activity	Form or schedule to be reported on		(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (e) from column (a)
	(a) Loss	(b) Ratio				
<b>Total</b>						1.00

**Worksheet 4—Allocation of Unallowed Losses (See page 9.)**

Name of activity	Form or schedule to be reported on		(a) Loss	(b) Ratio	(c) Unallowed loss
	(a) Loss	(b) Ratio			
<b>Total</b>					1.00

**Worksheet 5—Allowed Losses (See page 9.)**

Name of activity	Form or schedule to be reported on		(a) Loss	(b) Unallowed loss	(c) Allowed loss
	(a) Loss	(b) Unallowed loss			
<b>Total</b>					

Form 8582 (2000)

**Form 8615** **Tax for Children Under Age 14**  
**Who Have Investment Income of More Than \$1,400**  
 Department of the Treasury  
 Internal Revenue Service (IRS)  
 Child's name shown on return  
 Attachments  
 Sequence No. 33  
 Child's social security number

**OMB No. 1545-0046**  
**2000**  
 Attachment  
 Sequence No. 33  
 Child's social security number

**Before you begin:** If the child, the parent, or any of the parent's other children under age 14 received capital gains (including capital gain distributions) from Form 1040, line 28, or Form 1040NR, line 28, for 1999, you must attach Form 1040 or Form 1040NR to this return. See instructions for Part III, line 14.

**A** Parent's name (first, initial, and last) **Cautions:** See instructions before completing.

**B** Parent's social security number

**C** Parent's filing status (check one)

☐ Single ☐ Married filing jointly ☐ Head of household ☐ Qualifying widow(er)

**Part I Child's Net Investment Income**

- 1 Enter the child's investment income, such as taxable interest, ordinary dividends, and capital gain distributions. See instructions. If this amount is \$1,400 or less, **stop**; do not file this form.
- 2 If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,400. If the child did itemize deductions, see instructions.
- 3 Subtract line 2 from line 1. If the result is zero or less, **stop**; do not complete the rest of this form. Do attach it to the child's return.
- 4 Enter the child's taxable income from Form 1040, line 38; Form 1040A, line 25; or Form 1040NR, line 38.
- 5 Enter the smaller of line 3, or line 4.

**Part II Tentative Tax Based on the Tax Rate of the Parent Listed on Line A**

- 6 Enter the parent's taxable income from Form 1040, line 39; Form 1040A, line 25; Form 1040EZ, line 6; Form 1040NR, line 38; or Form 1040NR-EZ, line 14. If less than zero, enter -0-.
- 7 Enter the total net investment income, if any, from Forms 8615, line 5, of all other children of the parent described above. Do not include the amount from line 5 above.
- 8 Add lines 6, 7, and 8.
- 9 Enter the tax on line 8 based on the parent's filing status. See instructions. If the Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here ☐.
- 10 Enter the parent's tax from Form 1040, line 40; Form 1040A, line 26, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 39; or Form 1040NR-EZ, line 15. If any tax is from Form 4972 or 8814, see instructions. If the Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here ☐.
- 11 Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to Part III.
- 12a Add lines 5 and 7.
- 12b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places).
- 13 Multiply line 11 by line 12b.

**Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16**

- 14 Subtract line 5 from line 4.
- 15 Enter the tax on line 14 based on the child's filing status. See instructions. If the Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here ☐.
- 16 Add lines 13 and 15.
- 17 Enter the tax on line 4 based on the child's filing status. See instructions. If the Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here ☐.
- 18 Enter the larger of line 16 or line 17 here and on Form 1040, line 40; Form 1040A, line 26; or Form 1040NR, line 39.

**Form 8615** (2000)  
 See page 2 of the instructions.

**Form 8801** **Credit For Prior Year Minimum Tax—Individuals, Estates, and Trusts**  
 Department of the Treasury  
 Internal Revenue Service (IRS)  
 Attachments  
 Sequence No. 74  
 Child's name shown on return

**OMB No. 1545-1073**  
**2000**  
 Attachment  
 Sequence No. 74  
 Child's name shown on return

**Part I Net Minimum Tax on Exclusion Items**

- 1 Combine lines 16 through 18 of your 1999 Form 6251. Estates and trusts, see instructions.
- 2 Enter adjustments and preferences treated as exclusion items. See instructions.
- 3 Minimum tax credit net operating loss deduction. See instructions.
- 4 Combine lines 1, 2, and 3. If zero or less, enter -0-. Here and on line 15 and go to Part II. If more than \$185,000 and you were married filing separately for 1999, see instructions.
- 5 Enter \$45,000 if married filing jointly or qualifying widow(er) for 1999; \$33,750 if single or head of household for 1999; or \$22,500 if married filing separately for 1999. Estates and trusts, enter \$22,500.
- 6 Enter \$150,000 if married filing jointly or qualifying widow(er) for 1999; \$112,500 if single or head of household for 1999; or \$75,000 if married filing separately for 1999. Estates and trusts, enter \$75,000.
- 7 Subtract line 6 from line 4. If zero or less, enter -0-. Here and on line 8 and go to line 9.
- 8 Multiply line 7 by 25% (25).
- 9 Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions.
- 10 Subtract line 9 from line 4. If zero or less, enter -0-. Here and on line 15 and go to Part II. Form 1040NR filers, see instructions.
- 11 If for 1999 you reported capital gain distributions directly on Form 1040, line 13, or completed Schedule D (Form 1040 or 1041) and had an amount on line 25 or line 27 of Schedule D (Form 1040) (line 24 or line 26 of Schedule D (Form 1041)) or would have had an amount on either of those lines had you completed them, go to Part III of Form 8801 to figure the amount to enter on this line. All others: Multiply line 10 by 26% (26). If line 10 is \$175,000 or less if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1999; or \$87,500 or less if married filing separately for 1999. Otherwise, multiply line 10 by 28% (28) and subtract from the result \$3,500 if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1999; or \$1,750 if married filing separately for 1999. See instructions.
- 12 Minimum tax foreign tax credit on exclusion items. See instructions.
- 13 Tentative minimum tax on exclusion items. Subtract line 12 from line 11.
- 14 Enter the amount from your 1999 Form 6251, line 27, or Form 1041, Schedule I, line 38.
- 15 **Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-.

**Part II Minimum Tax Credit and Carryforward to 2001**

- 16 Enter the amount from your 1999 Form 6251, line 29, or 1999 Form 1041, Schedule I, line 39.
- 17 Enter the amount from line 15 above.
- 18 Subtract line 17 from line 16. If less than zero, enter as a negative amount.
- 19 **1999 minimum tax credit carryforward.** Enter the amount from your 1999 Form 8801, line 26.
- 20 Enter the total of your 1999 unallowed nonconventional source fuel credit and 1999 unallowed qualified electric vehicle credit. See instructions.
- 21 Combine lines 18, 19, and 20. If zero or less, **stop** here and see instructions.
- 22 Enter your 2000 regular income tax liability minus allowable credits. See instructions.
- 23 Enter the amount from your 2000 Form 6251, line 26, or 2000 Form 1041, Schedule I, line 37.
- 24 Subtract line 23 from line 22. If zero or less, enter -0-.
- 25 **Minimum tax credit.** Enter the smaller of line 21 or line 24. Also enter this amount on your 2000 Form 1040, line 49; Form 1040NR, line 46; or Form 1041, Schedule C, line 2d.
- 26 **Minimum tax credit carryforward to 2001.** Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years.

**Form 8801** (2000)  
 See page 4.



**Part III** Line 11 Computation Using Maximum Capital Gains Rates

**Caution:** If you did not complete Schedule D (Form 1040) for 1999 because you reported capital gain distributions directly on Form 1040, line 13, see the instructions before you complete this part. If you did not complete Schedule D (Form 1040) for 1999, you must complete this part. For an estate or trust, that did not complete Part V of the 1999 Schedule D (Form 1041), complete lines 19 through 26 of that Schedule D before completing this part.

27	Enter the amount from line 10		27	
28	Enter the amount from your 1999 Schedule D (Form 1040), line 27 (or 1999 Schedule D (Form 1041), line 28)	28		
29	Enter the amount from your 1999 Schedule D (Form 1040), line 25 (or 1999 Schedule D (Form 1041), line 24)	29		
30	Add lines 28 and 29	30		
31	Enter the amount from your 1999 Schedule D (Form 1040), line 22 (or 1999 Schedule D (Form 1041), line 21)	31		
32	Enter the smaller of line 30 or line 31	32		
33	Subtract line 32 from line 27. If zero or less, enter -0-	33		
34	Multiply line 33 by 26% (26). If line 33 is \$175,000 or less, if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1999, or \$87,500 or less, if married filing separately for 1999. Otherwise, multiply line 33 by 28% (28) and subtract from the result \$3,500 if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1999, or \$1,750 if married filing separately for 1999	34		
35	Enter the amount from your 1999 Schedule D (Form 1040), line 36 (or 1999 Schedule D (Form 1041), line 35). If you did not complete Part IV of your 1999 Schedule D (Form 1040) (Part V of the 1999 Schedule D (Form 1041) for an estate or trust), enter -0-	35		
36	Enter the smaller of line 27, line 28, or line 35	36		
37	Multiply line 36 by 10% (10)	37		
38	Enter the smaller of line 27 or line 28	38		
39	Enter the amount from line 36	39		
40	Subtract line 39 from line 38. If zero or less, enter -0-	40		
41	Multiply line 40 by 20% (20)	41		
42	Enter the amount from line 27	42		
43	Add lines 33, 36, and 40	43		
44	Subtract line 43 from line 42	44		
45	Multiply line 44 by 25% (25)	45		
46	Add lines 34, 37, 41, and 45	46		
47	Multiply line 27 by 26% (26). If line 27 is \$175,000 or less, if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1999, or \$87,500 or less, if married filing separately for 1999. Otherwise, multiply line 27 by 28% (28) and subtract from the result \$3,500 if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1999, or \$1,750 if married filing separately for 1999	47		
48	Enter the smaller of line 46 of line 47 here and on line 11	48		

**Parents' Election To Report Child's Interest and Dividends**

**Caution:** The Federal income tax on your child's income, including capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax Benefits You May Not Take on the back.**

A. Child's name (first, initial, and last)

C. If more than one Form 8814 is attached, check here

**Part I Child's Interest and Dividends To Report on Your Return**

1a Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-DIV, see the instructions.

b Enter your child's tax-exempt interest. Do not include this amount on line 1a.

2 Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions.

3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions.

4 Add lines 1a, 2, and 3. If the total is \$1,400 or less, skip lines 5 and 6 and go to line 7. If the total is \$1,400 or more, do not file this form. Your child must file his or her own return to report the income.

5 Base amount

6 Subtract line 5 from line 4. If you checked the box on line C above or if you entered an amount on line 3, see the instructions. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. Go to line 7 below.

**Part II Tax on the First \$1,400 of Child's Interest and Dividends**

7 Amount not taxed

8 Subtract line 7 from line 4. If the result is zero or less, enter -0-

9 Tax. Is the amount on line 8 less than \$700?

☐ No. Enter \$105 here and see the **Note** below.

☐ Yes. Multiply line 8 by 15% (15). Enter the result here and see the **Note** below.

**Note:** If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 on this tax you enter on Form 1040, line 40, or Form 1040NR, line 39. Be sure to check box a on Form 1040, line 40, or Form 1040NR, line 39.

**General Instructions**

**Purpose of Form.** Use this form if you select to report your child's income on your return. If you do, your child will not have to file a return. You can make this election if you and the child meet all of the following conditions:

• Was under age 14 on January 1, 2001.

• Is required to file a 2000 return.

• Has income only from interest and dividends.

• Has gross income for 2000 that was less than \$7,000.

• Had no estimated tax payments for 2000 (including any overpayment of tax from ms or her 1999 return applied to 2000 estimated tax).

• You are filing a joint return for 2000 with the child's other parent.

• You and the child's other parent were married to each other but the separate returns for 2000 and you had the higher taxable income. If you do not know if you had the higher taxable income, see Pub. 929, Tax Rules for Children and Dependents.

• You were unmarried, treated as unmarried for Federal income tax purposes, or separated from the child's parent. If you were separated from the child's parent, you must have had custody of your child for most of the year.

• You were the custodial parent, if you were the custodial parent and you remarried, you may make the election on a joint return with your new spouse. But if you return with your new spouse, you must have had custody of your child for most of the year.

• Only if you qualify to make the election, only if you had the higher taxable income than your new spouse.

**How To Make the Election.** To make this election, complete and attach Form 8814 to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for each child whose income you choose to report.

**Parents Who Qualify To Make the Election.** If you file Form 1040 or Form 1040NR and any of the following apply:

• You are filing a joint return for 2000 with the child's other parent.

• You and the child's other parent were married to each other but the separate returns for 2000 and you had the higher taxable income. If you do not know if you had the higher taxable income, see Pub. 929, Tax Rules for Children and Dependents.

• You were unmarried, treated as unmarried for Federal income tax purposes, or separated from the child's parent. If you were separated from the child's parent, you must have had custody of your child for most of the year.

• You were the custodial parent, if you were the custodial parent and you remarried, you may make the election on a joint return with your new spouse. But if you return with your new spouse, you must have had custody of your child for most of the year.

• Only if you qualify to make the election, only if you had the higher taxable income than your new spouse.

**For Paperwork Reduction Act Notice, see back of form.**

Form 8814 (2000)

Cat. No. 10750

(continued)



## Section 6

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### Individual retirement arrangement (IRA) taxable distributions

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Definition .....	pg 100
Reported on:	
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1996-2000 .....	A

### Interest paid deduction

Classified by marital status .....	1.3
Definition .....	pg 100
Reported on:	



Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Type of interest paid deduction .....	2.1

**Interest received**

(See Taxable interest received)

**Interest, tax-exempt**

(See Tax-exempt interest)

**Investment interest expense deduction**

(See Interest paid deduction)

**Itemized deductions**

(See Total itemized deductions and also specific type)

Change in Law ..... pg 10

**Itemized deduction limitation**

Classified by:

Marital status..... 2.2

Reported on:

Returns with itemized deductions..... 2.1

**J****Joint returns of married persons**

(See also Marital filing status)

Classified by:

Each rate at which tax was computed .... 3.6

Marginal tax rate ..... 3.4

Size of adjusted gross income ..... 1.2

Sources of income ..... 1.3

Type of exemption ..... 2.4

Reported on:

Returns with itemized deductions

Classified by marital status ..... 2.2

Returns with total income tax ..... 3.2

**K****Keogh retirement plan**

(See Payments to a Keogh plan)

Time series, 1996-2000..... A

**L****Long-term capital gain or loss**

(See also Sales of capital assets, net gain or loss)

Classified by:

Size of adjusted gross income ..... 1.4

**Long-term gain or loss from other forms**

(See also Sales of capital assets, net gain or loss)

Classified by:

Size of adjusted gross income ..... 1.4

**Long-term loss carryover**

(See also Sales of capital assets, net gain or loss)

Classified by:

Size of adjusted gross income ..... 1.4

**M****Marginal tax rates**

(See also Tax generated)

Definition .....pg 101

Reported on returns with modified

taxable income ..... 3.4, 3.6

**Marital filing status**

Classified by:

Each rate at which tax was computed .... 3.6

Marginal tax rate ..... 3.4

Size of adjusted gross income ..... 1.2

Sources of income ..... 1.3

Definition .....pg 101

Reported on returns with itemized

deductions ..... 2.2

Type of exemption ..... 2.4

**Medical and dental expenses deduction**

Classified by marital status ..... 1.3

Definition ..... pg 102

Limitation ..... 2.1

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

**Method of estimation**

Description ..... pg 20

**Minimum tax credit**

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	3.3
Definition .....	pg 102
Reported on returns with itemized deductions .....	2.2
Time series, 1996-2000 .....	A

**Miscellaneous deductions other than gambling**

Definition .....	pg 102
Returns with itemized deductions .....	2.1

**Miscellaneous itemized deductions**

Classified by marital status .....	1.3
Definition .....	pg 102
Reported on:	
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2

**Miscellaneous medical expenses**

(See Medical and dental expenses deduction)

**Modified taxable income**

Classified by:	
Marginal tax rate .....	3.4
Size of adjusted gross income .....	3.1, 3.5
Tax generated at each rate .....	3.6
Tax generated at specific rate .....	3.5
Definition .....	pg 102

**Moving expenses adjustment**

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Definition .....	pg 102
Reported on:	
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2

**N****Net capital gain in AGI less loss**

Definition .....	pg 103
Time series, 1996-2000 .....	A

**Net operating loss**

Classified by size of adjusted gross	
Income .....	1.4
Definition .....	pg 103
Time series, 1996-2000 .....	A

**Nonconventional source fuel credit**

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	3.3
Definition .....	pg 103

**Nondeductible passive losses**

(See also Rent and royalty net income or loss)

Classified by 1979 income concept .....	B
Definition .....	pg 103

**Nontaxable returns**

(See also Taxable returns)

Classified by size of AGI .....	1.2, 1.4, 2.3, 3.3
Reported on:	
Returns with itemized deductions .....	2.1

**Number of exemptions**

Classified by:	
Size of adjusted gross income .....	1.4
Type of exemption and size of adjusted gross income .....	2.3
Type of exemption and marital status .....	2.4
Reported on:	
Returns with itemized deductions .....	2.1
Time series, 1996-2000 .....	A

**O****Other adjustments**

(See also Statutory adjustments)

Classified by:	
Size of adjusted gross income .....	1.4
Time series, 1996-2000 .....	A

**Other contributions**

(See Contributions deduction)

**Other dependents**

(See Exemptions)

**Other income or loss**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 103

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1996-2000 ..... A

**Other payments**

Definition .....pg 104

Time series, 1996-2000 ..... A

**Other tax credits**

Classified by:

Size of adjusted gross income ..... 3.3

Definition ..... pg 104

**Other taxes deduction**

(See also Taxes paid deduction)

Definition .....pg 104

Reported on returns with itemized

Deductions ..... 2.1

**Other than cash contributions deduction**

(See Contributions deduction)

**Overpayment**

(See also Credit to 2000 estimated tax)

Credited to 2000 estimated tax:

Classified by:

Size of adjusted gross income ..... 3.3

Definition ..... pg 104

Refunded:

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 3.3

Returns with itemized deductions

classified by marital status ..... 2.2

Time series, 1996-2000 ..... A

Total ..... 3.3

**P****Parent exemptions**

(See Exemptions)

**Parents' election to report child's interest and dividends**

Definition ..... pg 104

Reported on returns with modified

Taxable income ..... 3.4,3.5,3.6

Classified by:

Marital status ..... 3.4, 3.6

Size of adjusted gross income ..... 3.5

**Partnership and S Corporation net income or loss**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

1979 income concept ..... B

Definition ..... pg 105

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

**Passive activity losses**

Definition .....pg 105

**Payment with request for extension of filing time**

Classified by:

Size of adjusted gross income ..... 3.3

Definition ..... pg 105

Time series, 1996-2000 ..... A

**Payments to a Keogh plan**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 105

Reported on:

Returns with itemized deductions

Classified by marital status ..... 2.2

Time series, 1996-2000 ..... A

**Penalty tax on qualified retirement plans**

Classified by:

Size of adjusted gross income ..... 3.3

Definition ..... pg 105

Time series, 1996-2000 ..... A

**Pensions and annuities**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income .....	1.4
1979 income concept .....	B
Definition .....	pg 105
Reported on:	
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1996-2000 .....	A

### Personal exemption

(See Exemptions)

### Personal interest deductions

(See Interest paid deduction)

### Personal interest paid

(See also Interest paid deduction)

### Personal property taxes deduction

(See also Taxes paid deduction)

Definition .....	pg 106
Reported on returns with itemized	
Deductions .....	2.1

### Population and sample

Reported on Forms 1040, 1040A, and	
1040EZ.....	C

### Predetermined estimated tax penalty

Classified by:	
Size of adjusted gross income .....	3.3
Definition .....	pg 106
Time series, 1996-2000 .....	A

### Prescription medicine and drug expenses

(See Medical and dental expenses deduction)

### Primary IRA Payments

(See also Individual retirement arrangement deductible payments, adjustment)

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Reported on:	
Returns with itemized deductions	
Classified by marital status .....	2.2
Time series, 1996-2000 .....	A

## R

### Real estate taxes

(See also Taxes paid deduction)

Definition .....	pg 106
Reported on returns with itemized	
Deductions .....	2.1

### Recapture taxes

Time series, 1996-2000 .....	A
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### Refund

(See also Overpayment refunded)

Definition .....	pg 106
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### Refund credited to next year

(See also Credit to 2001 estimated tax)

Time series, 1996-2000 .....	A
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### Regular tax computation

Classified by:	
Size of adjusted gross income .....	3.1
Definition .....	pg 106

### Rent and royalty net income or loss

Classified by:	
Marital status .....	1.3
Definition .....	pg 106
Reported on:	
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2

### Rent net income or loss

Classified by:	
Size of adjusted gross income .....	1.4
Definition .....	pg 107

### Requirements for filing

Description .....	pg 8
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### Retrospective income concept

Classified by size of adjusted gross	
Income and 1979 concept .....	B
Description .....	pg 11

### Roth IRA

Description .....	pg 107
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**Royalty net income or loss**

Classified by:

Size of adjusted gross income ..... 1.4

Definition ..... pg 107

**S****S corporation**

(See partnership and S Corporation net income or loss)

**Salaries and wages**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

1979 income concept ..... B

Definition ..... pg 107

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1996-2000 ..... A

**Sales of capital assets, net gain or loss**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

1979 income concept ..... B

Definition ..... pg 108

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

**Sales of capital assets reported on Schedule D**

Classified by:

Size of adjusted gross income ..... 1.4

**Sales of property other than capital assets, net gain or loss**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 109

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1996-2000 ..... A

**Schedule D gain subject to 28% tax rate**

Classified by:

Size of adjusted gross income ..... 1.4

**Secondary IRA payments**

(See also Individual retirement arrangement deductible payments, adjustment)

Classified by:

Marital status ..... 1.3

Size of gross adjusted income ..... 1.4

Reported on:

Returns with itemized deduction

Classified by marital status ..... 2.2

Time series, 1996-2000 ..... A

**Self-employed health insurance deduction**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 109

Time series, 1996-2000 ..... A

**Self-employment tax**

(See also Deduction of self-employment tax)

Change in Law ..... pg 10

Classified by:

Size of adjusted gross income ..... 3.3

Definition ..... pg 109

Time series, 1996-2000 ..... A

**Separate returns of married persons**

(See also Marital filing status)

Classified by:

Each rate at which tax was computed ..... 3.6

Marginal tax rate ..... 3.4

Size of adjusted gross income ..... 1.2

Sources of income ..... 1.3

Type of exemption ..... 2.4

Reported on returns with itemized deductions

Classified by marital status ..... 2.2

**Short-term capital gain or loss**

(See also Sales of capital assets, net gain or loss)

Classified by size of adjusted gross

income ..... 1.4

Definition ..... pg 109

**Short-term gain or loss from other forms**

(See also Sales of capital assets, net gain or loss)

Classified by size of adjusted gross

Income ..... 1.4

**Short-term loss carryover**

(See also Sales of capital assets, net gain or loss)

Classified by size of adjusted gross

Income ..... 1.4

Definition.....pg 109

**Single persons, returns of**

(See also Marital filing status)

Classified by:

Each rate at which tax was computed ..... 3.6

Marginal tax rate ..... 3.4

Size of adjusted gross income ..... 1.2

Sources of income ..... 1.3

Type of exemption ..... 2.4

Reported on returns with itemized deductions

Classified by marital status ..... 2.2

**Size of adjusted gross income**

Classified by:

Marital status ..... 1.2

Selected income and tax items ..... 1.1

Size of adjusted gross income ..... 3.3

Sources of income ..... 1.4

Type of tax computation ..... 3.1

1979 income concept ..... B

Definition ..... pg 109

Reported on:

Returns with earned income credit ..... 2.5

Returns with itemized deductions ..... 2.1

Returns with modified taxable

Income ..... 3.1, 3.6

Returns with total income tax ..... 3.2

Type of exemption ..... 2.3

**Size of income**

Classified by size of adjusted gross

income and by 1979 concept ..... B

**Social security benefits**

Benefits in adjusted gross income:

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 109

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1996-2000 ..... A

**Social security and Medicare tax on tip income**

Classified by:

Marital status ..... 3.3

Definition ..... pg 110

Time series, 1996-2000 ..... A

**Sources of income**

(See also specific type)

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

**Sources of data**

(See description of sample)

**Spouse IRA**

Time series, 1996-2000 ..... A

**Standard deduction**

(See also Basic and additional standard deductions)

Change in Law ..... pg 110

Classified by:

Marital status ..... 1.2

Size of adjusted gross income..... 1.2

Definition ..... pg 110

Time series, 1996-2000 ..... A

**State income tax refunds**

(See Taxes paid deduction)

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 110

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1996-2000 ..... A

**State and local income taxes**

Definition ..... pg 110

Reported on returns with itemized	
Deductions .....	2.1
<b>Statutory adjustments</b>	
(See also specific type)	
Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
1979 income concept .....	B
Definition .....	pg 111
Reported on:	
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1996-2000 .....	A
Type of adjustment .....	1.4

**Student loan interest deduction**

Change in law.....	pg 11
Classified by:	
Marital status .....	1.3
Definition .....	pg 111
Reported on:	
Returns with itemized deductions	
Classified by marital status .....	2.2
Time series, 1996-2000 .....	A
Type of adjustment.....	1.4

**Surviving spouses, returns of**

(See also Marital filing status)

Classified by:	
Each rate at which tax was computed .....	3.6
Marginal tax rate .....	3.4
Sources of income .....	1.3
Size of adjusted gross income .....	1.2
Type of exemption .....	2.4
Reported on returns with itemized	
deductions classified by marital status .....	2.2

**T****Tax credits**

(See also specific type)

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	3.3
1979 income concept .....	B
Reported on:	
Returns with modified taxable income ...	3.1

Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1996-2000 .....	A
Type of credit .....	3.3

**Tax due at time of filing**

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	3.3
Definition .....	pg 111
Reported on:	
Returns with itemized deductions	
Classified by marital status .....	2.2
Time series, 1996-2000 .....	A

**Tax generated**

Classified by:	
Each rate at which tax was computed .....	3.6
Marginal tax rate .....	3.4
Marital status .....	3.4
Size of adjusted gross income.....	3.5
Tax generated at specified rate .....	3.5
Definition .....	pg 111
Reported on returns with modified	
taxable income .....	3.1

**Tax items**

(See also specific type)

Classified by:	
Accumulated size of adjusted gross	
Income .....	1.1
Marital status .....	1.3
Size of adjusted gross income....	1.2, 1.4, 3.3
1979 income concept .....	B
Reported on:	
Returns with modified taxable income ...	3.1
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1996-2000 .....	A

**Tax liability**

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	3.3
Reported on:	
Returns with itemized deductions	
Classified by marital status .....	2.2
Time series, 1996-2000 .....	A

**Tax payments**

(See also specific type)

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 3.3

Definition ..... pg 112

Reported on:

Returns with itemized deductions

Classified by marital status ..... 2.2

Time series, 1996-2000 ..... A

**Tax penalty**

(See also Predetermined estimated tax penalty)

Definition ..... pg 113

Time series, 1996-2000 ..... A

**Tax preparation fee**

(See also Miscellaneous itemized deductions)

Definition ..... pg 113

Reported on returns with itemized

Deductions ..... 2.1

**Tax rates**

(See Income tax withheld)

**Tax withheld**

(See Income tax withheld)

**Tax-exempt interest**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 112

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1996-2000 ..... A

**Taxable income**

Classified by:

Accumulated size of adjusted gross

Income ..... 1.1

Marital status ..... 1.2, 1.3

Size of AGI ..... 1.1, 1.2, 1.4, 3.5

1979 income concept ..... B

Tax generated at specific rate ..... 3.5

Definition ..... pg 113

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1996-2000 ..... A

**Taxable interest**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

1979 income concept ..... B

Definition ..... pg 113

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1996-2000 ..... A

**Taxable IRA**

(See Individual retirement arrangement (IRA) taxable distributions)

**Taxable pensions and annuities**

(See Pensions and annuities)

Time series, 1996-2000 ..... A

**Taxable returns**

(See also Nontaxable returns)

Classified by:

Accumulated size of AGI ..... 1.1

Size of adjusted gross

Income ..... 1.1, 1.2, 1.4, 2.3, 3.3

Reported on:

Returns with itemized deductions ..... 2.1

**Taxable social security**

Time series, 1996-2000 ..... A

**Taxes paid deduction**

Classified by marital status ..... 1.3

Definition ..... pg 113

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Type of taxes paid deduction ..... 2.1

**Total credits**

(See also Tax credits and total tax credits)

Time series, 1996-2000 ..... A

**Total income**

Definition ..... pg 114



**Total income, net gain less loss**

Time series, 1996-2000 ..... A

**Total income tax**

As percentage of adjusted gross income .... 3.2

Type of tax computation ..... 3.1

As percentage of taxable income ..... 1.1

Average ..... 1.1

Type of tax computation ..... 3.1

Classified by:

Accumulated size of adjusted

gross income ..... 1.1

Each rate at which tax was computed .... 3.6

Marital status ..... 1.2, 1.3

Number of exemptions ..... 2.4

Size of adjusted gross

income ..... 1.1, 1.2, 2.1, 3.2, 3.3

1979 income concept ..... B

Type of exemption ..... 2.3

Definition ..... pg 114

Reported on:

Returns with earned income credit ..... 2.5

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Returns with modified taxable income ... 3.1

**Total itemized deductions**

Classified by:

Marital status ..... 1.2, 1.3

Size of adjusted gross income ..... 1.2, 1.4

1979 income concept ..... B

Definition ..... pg 114

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Limitation reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1996-2000 ..... A

Type of deduction ..... 2.1

**Total miscellaneous deductions**

(See miscellaneous deductions)

**Total payments**

Time series, 1996-2000 ..... A

**Total rent and royalty income or loss**

Definition ..... pg 114

Classified by:

Size of adjusted gross income ..... 1.4

**Total standard deduction**

(See Standard deduction)

Time series, 1996-2000 ..... A

**Total statutory adjustments**

(See Statutory adjustments)

Time series, 1996-2000 ..... A

**Total tax credits**

(See Tax credits)

Definition ..... pg 114

**Total tax liability**

(See Tax liability)

Definition ..... pg 115

**Type of tax computation**

Classified by size of adjusted gross

Income ..... 3.1

Definition ..... pg 115

**U****Unemployment compensation**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 115

Reported on:

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1996-2000 ..... A

**Unreimbursed employee business expense**

(See also Miscellaneous itemized deductions and employee business expense)

Definition ..... pg 115

Reported on returns with itemized

Deductions ..... 2.1





